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E. E.,

C. S. HOGG,
Administrator-General.

The 80th June 1861. CALCUTTA,

CHEDULE C. of all Sums of Money, Bonds, and other Securities received by the Administrator General, on account of ADJUSTED Estates not being HINDOO or MAHOMEDAN remaining under his charge, together with the Payments made thereout and the Balances. Prepared up to the 30th June 1861, under Section XXXIV. of Act VIII. of 1855.

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\* Bank of Bengal Shares.

E. E. C. S. HOGG,
Administrator General.

The 30th June 1861. CALCUTTA,

remaining under his charge, together with the Payments made thereout and the Balances. Prepared up to the 30th June 1861, under Section XXXIV. of Act VIII. SCHEDULE D. of all Sums of Money, Bonds, and other Securities received by the Administrator General, on account of HINDOO and MAHOMEDAN Estates

of 1855.

une 1861.	Cash.	To Credit.   To Debit.	S. A. P. Be. A. P.	5 3 8 0 0 0	7 9 7 0 0 0 0 0 0 11159 12 4 0 7 6 0 0 0	7 4 3 0 0 0 0 0 14 3 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	13 4 11 3	0 0 0 0 88 10 1	0 14 7 0 0 0	3 0 10 0 0 0	0 0 136 11 2
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The 30th June 1861.

C. S. HOGG, Administrator General.

SCHEDULE E. of Balances in the hands of the Administrator General on the 30th June 1861, set apart to meet the admitted claims of Creditors against the undermentioned Estates:-

Balance on 30th June 1861. Rs. A. P.	21 12 22 22 22 22 22 23 23 23 23 23 23 23 23
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182	cher, Lieutenant R. A.  I., Malcolm  I., Lieutenant and Brevet Gaptain Tonet, Lieutenant J. P.  Innet, Serjeant J. P.  Innon, Major W.  Inson, Major W.  Inton, W.  I
	Becher, Lieutenant R. A.  Bell, Malcolm  —, Lieutenant and Brevet Captain Thomas Bennet, Serjeant J. P. Bennet, Serjeant J. P. Benson, Major W. Berson, Major W. Berson, W. Berson, W. Berseley, L. Bennard, R. L. Bennard, R. L. Bennard, R. L. Berseley, George. Bignell, Captain W. E. P. Billings, H. W. Billings, H. W. Black, Dr. J. H.  —, Captain William  Black, Dr. J. H.  —, Captain William  Black, Dr. J. H.  —, Captain and Brevet Major M. T.  Black, M. Black, M. Black, M. Black, M. Black, M. Black, M. Blaney, A. B. Bloomfield, Lieutenant C. R. Boishaw, K. G. Boishaw, E. Boishaw, E. Bordical, Mrs. H. Boulnois, Lieutenant A.  Boulnois, Lieutenant A.
Balance on 30th June 1861. Rs. A. P.	80088888277300807790877888005370 800888008077488800441008480044001
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	Bacon, Overseer Serjeant T. Bagshaw, Lieutenaut F. J. S. Baird, Ensign G. W. Baker, Bevet Captain Frederick Ball, Captain R. Ballands, Captain A. (Mariner) Balland, W. J. Barber, Dr. J. Barber, Dr. J. Barber, Dr. J. Barber, Dr. J. Barber, Lieutenant J. H. Bartery, Lieutenant A. Bartery, Captain H. Bartery, Lieutenant E. W. Bartery, Lieutenant E. W. Barter, Lieutenant E. W. Barthurs, John Barter, Lieutenant G. Barter, Lieutenant G. Barthurs, John Barter, Lieutenant G. Barthurs, John Barter, Major R. Barter, Lieutenant G. Barter, Lieutenant J. M. Barter, Li
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Cunliffe, Lieutenant F. Cunningham, Captain J Currie, Captain J. A. Cussen, Francis	DaCosta, Captain L. G DeBrandy, Monsieur C DeCourcey, Mrs. Mary DeFountain, Captain A DeGama, J. X. DeMello, Mrs. Anna Maria DeMomet, Lieutenant Theodors DeMozarto, P DeSanta, Maria Reverend F. S.	Daley, J. C. Dallas, Captain Charles Dalston, Major G. Dangerfield, Lieutenaut Daniell, Captain J. H. Danviell, M. Danvers, Ensign R. W. Darby, E.	Davidson, Lieutenant G. H.  Ensign J. T.  Davies, Dr. E. V. Davis, Captain Charles F. Dawkins, Captain C. D. Dawkins, Captain C. D. Dawson, Veterinary Surgeon Day, Ensign H. W. Dean, Robert Delany, Mrs. Mary Dick, John Dillon, Peter Dixon, Captain W. G. Donaldson, John Donaldson, John	Dorine, J. S. Down, Ensign R. W. Dowson, Ensign R. W.  Doyley, Captain R. Duncan, Alexander  Bunlop, Ensign R. Duthoit, Assistant Surgeon
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Campbell, Ensign A. P. Camon, Captain F. W. Carten, Lieutenant A. Carlyon, Lieutenant Carty, John Carty, John Casty, John Casty, John Casty, John Casty, John Langers, Mrs. L. L.	Catheart, Lieutenant James  Robert Chattelier, Sub-Assistant St Chavasse, Dr. W. B. Cheyne, Surgeon G. M. Chidts, Captain R. H. Christian, G. J Christian, G. J Christie, Captain C. R. H. Christie, Captain C. R. H. Debert-Major E.		Comon, Assistant Surg Condie, Lieutenant W. Conlan, Thomas  Connolly, Lieutenant C.  Brevet-Captain Coper, Lieutenant B.  Lieutenant L.  Lieutenant L.  Copeland, Lieutenant L.  Copeland, Lieutenant J.  Copeland, Lieutenant J.  Copeland, Lieutenant J.  Copeland, Lieutenant, Colo Corser, E.  Cotton, Lieutenant, Colo Coviey, Major C. W.  Cox, Captain G. H.  Crafter, Richard	Crainey, K. G. Craig, Alexander Craigie, Lieutenant A. W. Craighton, Lieutenant A. R. Creighton, Lieutenant Robert Croly, Lieutenant G. A. Crow, M. Cumberlege, Major John
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E.	ESTATES.		FitzGerald, Lieutenant J. H.  Fyter, Captain James  Fogarty, Surgeon G. T. C.  Fores, Assistant Surgeon Charles  Forman, Ensign T. W.  Forman, Ensign T. W.  Forman, Ensign T. W.  Frankin, Leutenant R. M.  Frankin, Leutenant R. M.  Frankin, Leutenant B. C.  Franch, J. G.  Franch, J. G.  Franch, J. G.  Franch, Lieutenant Colonel J.  Fullerton, Assistant Surgeon John  Furnel, Lieutenant R. H.  Gardner, Lieutenant R. H.  Gerrach, Miss May Ann  Geer, Assistant Surgeon A. J.  Gerrach, Miss May Ann  Gerrach, Miss May Ann  Gerrach, Miss May Ann  Gerrach, Lieutenant P. O.  Gribbings, Captain A.  Gribbings, Captain A.  Gribbings, Captain A.
	Balance on 30th Jane 1861.	Bs. A. P.	88 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8
	ESTATES.		Edles, Captain E. D. O. Earle, Lieutenant-Celonel W. H. Earlon, James Eborni, W. H. Eccles, Lieutenant J. W. Eden, Lieutenant F. G. Edon, Monsieur Charles Edvardes, Lieutenant H. J. Edvardes, Lieutenant E. D. Edvardes, Lieutenant E. D. Edvardes, Lieutenant E. D. Ellist, Lieutenant G. D. Ellist, Lieutenant G. D. Ellist, Lieutenant G. D. Ellist, Lieutenant H. A. L.  John C. Elsegood, Lieutenant H. A. L.  Fayan, Lieutenant J.  Pagan, Lieutenant J.  Pagan, Lieutenant J.  Fayans, Li

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Jellicoe, Major A. Jenkins, Lientenas Jenkins, Lientenas Jennings, Reveren Johnson, Captain Johnson, Captain Johnson, George Jones, Key Serga Jones, Key Serga Jones, Key Serga Jones, Key Serga Jones, Key Serga Jones, Key Serga Jones, Key Serga Jones, Key Serga Jones, Key Serga Jones, Key Serga Jones, Mrs. Ann	Keaveny, M. Keelan, Thou Keriller, Maji Ketri, Dr. D. Kelmer, H. Kemp, H. C. Kemp, H. C. Kemp, L. Carte, Licute King, Licute C. Thous Kirk, Dr. K. Knox, Licute C. Knox, Licute	Laidley, John Lambard, Lieute Lambard, Lieute Lambert, Lieute Lane, C., Lieute Lane, C., Ensign F Laiter, Caprain Law, W. A. (c. Layton, Charles Leaves, W. W. Layton, Charles Leather, Lieute Leather, Lieute Leebar, Victor Leebar, Victor Leebar, Victor Leebar, Victor Leebar, Lieutena Leeter, Lieutena Leeter, Lieutena
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Hillersdow, C. G. Hilliard, Lieutenant T. Hindmarsh, Captain J. Hodges, N. Hodgeson, John Hollings, Captain G. Holmes, Major J. G. Holmes, Major J. G. Holmey, Henry Hoope, Lieutenant R. A Hoope, Lieutenant R. Hore, Captain W., of I Hore, Captain W., of I Horn, John Horne, Mrs. F. W.	Hotham, Licutenant G. Hotson, Licutenant R. Houston, Licutenant A. Howel, T. S. C. Howell, Captain W. R. Hughes, Edward Captain E. J. Hughesdon, J. Hughesdon, J. Hughesdon, J. Hugheston, Charles Humfrays, Captain A. Humphrys, Licutenant Humphrys, Licutenant Humphrys, Licutenant Humphrys, Licutenant Humphrys, Coptain A. Humphrys, Licutenant Humphrys, Licutenant Humphrys, Licutenant Humphrys, Coptain A. Humphrys, Licutenant Humphrys, Licutenant Humphrys, Licutenant Humphrys, Coptain A. Humphrys, Licutenant Humphrys, Licutenant Humphrys, Coptain A. Humphrys, Licutenant Humphrys, Licutenant Humphrys, Coptain A.	Hutcheson, Charles Hutchinson, Charles Hutchinson, Lieutenant B. M. Hutchinson, Lieutenant B. M. Hutton, J. F. E  Imlach, Alexander Innes, Lieutenant C. D. Ireland, Joseph Jackson, Mrs. C Jackson, Mrs. C Jackson, Wrs. C
9 Hillersdow, 2 Hillard, Li. 2 Hiedges, N. 2 Hodges, N. 0 Hodges, J. 4 Holmes, M. Holmes, M. Holmes, M. Hook, Lieu O. Hooge, Lieu O. Hore, Caplu 2 Horn, John 4 Horn, John 4 Horne, Mrs.	8 Hotson, Licut 8 Hotson, Licut 9 Howden, Dr. 6 Howell, Capta 9 Hughes, Edw 1 — Capt 1 Hughes, Edw 1 Hughes, Ch 1 Humbert, Ch 2 Humphrys, Ca 6 Humphrys, Ca 7 Humt, Licuter 1 Humt, Licuter 1 Humt, Licuter 1 Humt, Licuter 1 Humt, Licuter 1 Humt, Licuter 1 Humt, Licuter 1 Humt, Licuter 1 Humt, Licuter 1 Humt, Licuter	Hutche Hu
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Fith, Dr. S. Sell, Major Sell, Major Sell, Major Sell, Major Sell, Major Sell, Major Sell,	Lieut, Lieut, Lieut, Lieut, Lieut, Lieut, Lieut, Lieut, Lieut, Lieut, Cap, Sen, Cap, Ken, Cap, Ken, Cap, Ken, Cap, Ken, Cap, Ken, Cap, Lieut, Cap, Cap, Lieut, Cap	II, Capte I. Lieuter D. D
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	Balance on 30th June 1861.	Bs. A. P.	938 942 944 945 945 945 945 945 945 945
	ESTATES.		McLeen, Captain A. M. L.  McLeod, Dr. B. W.  McLeod, Dr. B. W.  McMullen, Lieutemant P. S.  McMullen, Lieutemant P. S.  McMullen, Lieutemant Colonel Robert  McNair, Lieutemant-Colonel Robert  McNair, Lieutemant-Colonel R.  Mackeson, Lieutemant-Colonel F.  Mackeson, Lieutemant-Colonel F.  Mackeson, Lieutemant J. A.  Mackeson, Lieutemant H. D. of Artillery  Mackeson, Lieutemant H. D.  Mackeson, Lieutemant R. J.  Maling, Lieutemant R. J.  Maling, Lieutemant R. J.  Maling, Lieutemant R. J.  Maling, Lieutemant R. J.  Markey, Dr. S.  Manuk, J. M.  Markey, Dr. S.  Manuk, J. P.  Markeyall, C.
	Balance on 30th June 1861.	Rs. A. P.	28 28 28 28 28 28 28 28 28 28 28 28 28 2
	ESTATES.		Liddell, William Liddy, M. H. Lindessy, Licutenant T. E. Lovellyn, Dr. C., of 40th Native Infantry. Liddy, Ensign C. O. Lochner, W. C. Logan, Lieutenant J. B., of 63rd Native Infantry Londwig, P. Ladwig, P. Ladwig, P. Ladwig, P. Lamsder, Lieutenant David Lynch, Dr. W. E. McAuliffe, Lieutenant and Riding-Master R. McCurllum, Reversad John McCurly, Dr. C. McCullum, Reversad John McCurly, Dr. C. McCullum, Reversad John McCurly, Dr. C. McCullum, Reversad John McCurly, Dr. C. McCurly, Dr. C. McCurly, Dr. C. McCurly, Dr. C. McCurly, Dr. C. McCurly, Dr. C. McCurly, Sureer John McGray, Brevet-Captain A. N. M. McGrayor, Brevet-Captain A. N. M. McGrayor, Brevet-Captain A. N. M. McGrayor, Brevet-Captain A. N. M. McKenly, Cuptain H. C. McKenly, Cuptain H. C. McKenly, Cuptain H. C. McKenly, Cuptain H. S. R. R. McKenly, Cuptain M. N. J. McLean, Assistant Surgeon A. McLean, Assistant Surgeon A. McLean, Assistant Surgeon A.

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1	Balance on 30th June 1861.	Rs. A P.	25
	BSTATES.		Thackwell, Lieutenant O. D.  Thomas, Captain F.  Lieutenant F. H.  Joseph  Lieutenant W. H.  Lieutenant W. H.  Lieutenant James, of 19th Native Infanty  Captain James, of 19th Native Infanty  Lieutenant James, of Artillery  Captain R.  Thomson, Lieutenant Johnel G.  Sir James (K. c. a.)  Sir James (K. c. a.)  Thornkill, Captain M. A. F.  Thornkill, Captain M. A. F.  Thornkill, Captain M.  Thornkill, Captain H.  Toulmin, Edward  Toulmin, Edward  Thanter, Sub-Assistant Surgeon G.  Tranter, Sub-Assistant Surgeon G.  Tranter, Sub-Assistant Surgeon G.  Troug, Major W. A.  Troug, Major W. A.  Troug, Major W. A.  Trough, Major W. A.  Trough, Lieutenant-Colomel T. T.  Todor, Lieutenant-Colomel T. T.  Todor, Lieutenant-Colomel T. T.  Todor, Lieutenant-Colomel T. T.  Lieutenant-Colomel T. T.  Turner, Mis. Ann  Lieutenant-Colomel T. C.  Turner, Mis. Ann  Lieutenant-Colomel T. W.
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	ESTATES.		Stewart, Assistant Surgeon J. F.  St. George, R. J.  St. George, R. J.  St. John, Lieutenant the Homble S. M.  Stoddart, Major G. D.  Stoder, M. B.  Stowell, C. S.  Sturther, Brevet-Major William  Struther, Brevet-Major William  Struth, D. A. M.  Sturth, D. A. M.  Struth, D. A. M.  Swetland, W. H. M.  Swetland, W. H. M.  Swetland, W. H. M.  Swetland, W. H. M.  Swetle, Lieutenant G. H. W.  Switton, Captain S. C. A.  Switton, Lieutenant W.  Tallan, Lieutenant Richard  Tallan, Lieutenant Richard  Tallock, Assistant Surgeon W.
	Balance on 30th June 1861.	Rs. A. P.	241
	ESTATES.		Shuttheworth, Lientenant P. Siddons, Capain W. Y. Sin, Lientenant H. G. Simons, A. M. Simpson, Lieutenant J. R. Simons, A. M. Simpson, Lieutenant Henry Sines, William DeMonte Sindah, Lieutenant Henry Site, M.s. H. L. Slade, E. Slade, E. Shadi, A.

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E. E.

C. S. HOGG,
Administrator General.

The 30th June 1861. CALCUTIA,

SCHEDULE F. of Unclaimed Balances of Estates under 500 Rupees deposited with the Sub-Treasurer, Fort William, under the Financial Secretary's letter of the 8th October 1852, Interest being allowed thereon by Government.

Cash.	Rs. A. P.	28 5 5 11 1 2 2 2 3 8 9 9 1 1 1 2 2 3 8 9 9 1 1 1 2 3 8 9 9 9 1 1 1 2 3 8 9 9 1 1 1 2 3 8 9 9 1 1 1 2 3 8 9 9 9 1 1 1 2 3 8 9 9 9 1 1 2 3 8 9 9 9 1 1 2 3 4 4 4 5 5 1 2 3 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5
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ESTATES.		Baifle, Mrs. Rosinah  Baird, Ensign G. W.  Baker, Brevet Captain F.  Bannerman, D.  Barnett, E.  Barnett, E.  Barnett, C.  Bartetto, Mrs. Rozalia (Senior)  Barnett, C.  Bateman, J. W.  Bateman, J. W.  Bateman, J. W.  Bebee, Hannah  Bebee, Hannah  Bebee, Hannah  Bebee, Hannah  Belle, Sophia  Berent, C.  Begis, Peter  Bellingers, W. B.  Bendall, George Henry  Bennett, Erancis (late of Colong Concern)  Bernard, Charles  Bendall, George Henry  Bennett, Erancis (late of Colong Concern)  Bernard, Charles  Bendall, George Henry  Bennett, Erancis (late of Colong Concern)  Bennett, Erancis (late of Colong Concern)  Bennett, Erancis (late of Colong Concern)
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	ESTATES.		Gregorie, Miss Julia Grebon, Captain F. J. Griffiths, Evan Grindall, Lieutemant F. C. Hapiee Mahomed Ally Hall, H. Hamilton, Lieutemant F. W. A. Hampton, John Harcourt, Lieutemant H. Harcourt, Lieutemant H. Harknett, Thomas Harknett, Thomas Harknett, Thomas Harknett, Thomas Harknett, Thomas Harknett, Lieutemant Colonel W. Harknett, Lieutemant R. Harket, Lieutemant R. Harch, Lieutemant R. Harch, Lieutemant R.  —, Brevet-Captain E.  —, Brevet-Captain E.  —, Lieutemant R. Haynes, Assistant Surgeon William Haynes, Assistant Surgeon William Haynes, Assistant Surgeon William Haynes, Assistant Surgeon William Haynes, Assistant Surgeon William Haynes, Assistant Surgeon William Haynes, Assistant Surgeon William Heard, Wu J. Hendersen, G. H.
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Mrs. E. Kelly	
Account of    L  J  D	
Jackson, Captain A. Jankson, Captain A. Jamehoodiren, Princo Jenkins, E. W. Jerris, G. Johnson, Major J. Johnson, Major J. Johnston, Major J. Kart, Andrew Seton Kauntze, Julia Keuting, Mrs. Bridget Kellett, Cornet W. N. Kelly, M.  —, Dr. J., Trust Account of Mrs. E. H. Childer, M. Kenderdine, D. Lawrence, E. C. Jamos, W. Jambert, Jientemant J. Jewach, Mrs. Many Lewon, W. Jewon, W. Jewest-Major J. Jewach, Mrs. Many Lewon, W. Lewon, W. Lewon, W. Lewon, W. Lewon, W. Lewon, W. Lewon, W. Lewon, W. Lewon, W. Lithgow, Conductor Thomas Lockhurt, Major R. A.  Lockhurt, Major R. A.  Lockhurt, Major R. D.	

	Cash.	Rs. A. P.	143 15 17 9 10 10 10 10 10 10 10 10 10 10 10 10 10
	of Administration.	Dute (	12 Aug. 45   14 Oct. 33 June 45   17 Aug. 41   17 Aug. 41   17 Aug. 41   18 June 45   18 June 45   19 June 45   19 June 45   10 June
			nance)
4	ESTATES		Rawlins, Lieutenant-Colonel J.  Read, James Henry Wallace  Read, Captain George  Reid, Captain George  Repton, Ensign H. T  Rich, Brigadier-General Robert  Richmond, D. (Conductor of Ordnance)  Richmond, D. (Conductor of Ordnance)  Richmond, D. (Conductor of Ordnance)  Robertson, Captain C. (Mariner)  Robertson, Gaptain G. M  Colonel J  Robinson, George  John  Rogers, George  John  Rogers, George  Lieutenant-Colonel H  Rogers, George  Lieutenant-Colonel H  Rodney, Assistant Surgeon J. H  Rothney, Assistant Surgeon J. H  Rothney, Assistant Surgeon J. H  Rodney, Captain J  Ryder, Major C  Sage, Lieutenant Henry P  Sage, Lieutenant Henry P
	Cush.	Rs. A. P.	188 9 14 6 14 6 13 12 13 14 1 15 20 16 10 16 10 16 10 17 7 7 10 18 10 19 10
	.noiterteinimpy to	Date (	S Oct. 41   S Oct. 41   S Oct. 41   S Oct. 41   S Oct. 41   S Oct. 41   S Oct. 41   S Oct. 41   S Oct. 41   S Oct. 41   S Oct. 41   S Oct. 41   S Oct. 41   S Oct. 42   S Oct. 43   S Oc
			Dragoons
The state of the s	ESTATES.		Pew, Colonel P. L.  Phillips, Captain R. H.  Phypa, Lieutenant W. F.  Pigon, William  Pilcher, C. P., Private, H. M.'s 3rd Dragoons  Pinto, Francis D'Assis  Pole, A.  Pole, A.  Pole, G. H. M.  Price, Band, Master J. H.  Pringle, Captain R.  Pronje, Monsieur J. L.  Pronje, Monsieur J. L.  Pugh, Hugh  Purvis, Lieutenant William (R. N.)  Pugh, Lieutenant A. T.  Raggett, William  Raggett, William  Randanauth Dhur  Raggett, William  Randanaran Coordoo
	Cash.	Rs. A. P.	63 44.7 57.4 4.8 2.1 2.1 2.1 2.1 2.1 2.1 2.1 2.1 2.1 2.1
	.noitertsinimb& 1	o etad	Taken charge  26 July 49  17 Nov. 34  2 Oct. 44  3 Mar. 49  2 Mar. 43  9 Dec. 18  9 April 50  18 Oct. 53  19 July 24  18 July 24  18 Dec. 37  11 Dec. 37  11 Dec. 37  12 Aug. 52  13 Feb. 35  14 Nov. 42  16 Feb. 35  17 Aken charge  7 Taken charge  8 A April 39  7 Taken charge  7 Taken charge  7 Taken charge  8 A April 39
	ESTATES.		O. P. P. P. P. Syth
			O'Connor, M. J Ogelby, Lieutenant A. B Oliver, Captain James O'constone, Captain D O'constone, Captain D O'constone, Captain D O'constone, Surgeon J O'constone, Lieutenant-Colonel J. J. O'constone, Surgeon J O'constone, Assistant Surgeon W. C Asjor J Parkers, A. W. R Patenson, Charles Patenson, Charles Patenson, Charles John Patenson, Charles Patenson, Charles Patenson, Mrs. E Teach, Serjeant Peach, Serjeant

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2 May 37 2 Aug. 51 2 Aug. 52 2 Aug. 52 2 April 54		THE RESERVE OF THE PARTY OF THE	Mar. June Fe . Sept.	June Oct. Nov.	20 Dec. 47 13 Jan. 45 15 Feb. 42	(Taken charge (7 Feb. 52 22 Dec. 34
	7th N. L.	1 11111		11:11:	111111	
Walker, Lieutenant R. J. Wallace, D. Walter, Dr. Hopkins Ward, T. C. B. Warde, Lieutenant-Colonel Arthur Warten, Captain George Frederick Watson, John	Welard, John Dunning Captain W. P Vellesley, Gerald Westmacott, Captain G. E., of 37th N	Whelan, Lieutenant Edward White, Ensign R. T. Whitemore, C. Whiteford, Captain Joseph Whitington, E	Williamson, Samuel , Brigadier G. Wilson, Lieutenant William Tho Wilton, Lieutenant-Colonel G. Wiselum, Captain R. H.	Wishart, William Wollen, Lieutenant J. G Wood, Captain D. P —, Captain B. C —, Lieutenant J. A	Woodburn, Captain J	Wollocontle, Captain Thomas  Y.  Young, Assistart Overseer W.  ——, Captain M.  Z.
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Stuart, James Major-General Charles Sturt, Captain Frederick St. John, T. L. N	Talbert, John (Ship Chandler) Tallan, Lieutenant William Tapley, Lieutenant R Tapsell, Conductor T Tatham, Robert	Taylor, William  Thomas, George W. B	Thompson, William, Attorney-at-Law Tidcombs, Lieutenant Thomas Tod, J. O	Toulmin, E  Trevor, Brevet-Captain R. S. Troup, Major W. A	Truscott, C. W Turnbull, Dr. David Turner, Mrs. Ann Mrs. Frances	Tytler, Lieutenant E. R. Tytler, Lieutenant A. F. VansAgnew, P. A. Van Vaorst, G. Vrignon, Ynneis Varden, S. M.
25 42 25 25 25 25 25 25 25 25 25 25 25 25 25				424 424 424 424 424 424 424 424 424 424	38 8 6 15 15 15 15 15 15 15 15 15 15 15 15 15	22 42 22 22 22 22 22 22 22 22 22 22 22 2
## Company	8 - 444	26 Nay 47 26 Nay 47 30 Sept. 31 27 June 53	12 June 51 16 April 17 16 April 17 18 Taken charge 17 Taken charge 17 Taken charge		( Before 1838 19 Sept. 51 17 Feb. 46 13 May 84	7 Aug. 38
111111	11111	1 11111	11 1 1	<b>.</b>	1 1111	 
Sait, J Sandford, E. M Sargent, Captain Richard Sargent, Captain W Savanders, Captain J Savigny, Alfred Savigny, Alfred Soott, Dr. W.	0 0 0	Edward M. M. Captain A. M. J. D. M.	Skane, George	Smalpage, Lieutenant Francis James Smith, Lieutenant Colonel E. J. J. F. (Mariner) Captain J. H	, W. B	Sparks, Mrs. Mary Spence, Cuptain R. Spencet, Dr. T. K. Sprot, Lieutenant G. H. Stewart, Colonel B. Assistant Surgeon J. E. Major-General Robert St. John, Lieutenant tie Hon ble S.

L. E.

C. S. He'GG, Administrator General.

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| CALCUSTA, | The 3064 vane 1861. |



## SECOND APPENDIX TO The Calenta Gasette. SATURDAY, MARCH 1, 1862. INSOLVENT ESTATES.

		Probable Out-turn of the Dependencies.	There are outstandings, but recoveries uncertain. Unclaimed Dividends in Court.	441 7 0 The balance in hand is reserved to satisfy some	Hardly any thing further recoverable. Un-	ance for Rupees 4,000. Outstanding in course of recovery.
1862.	Of the Balance there is invested	in Government Securities, (the remainder being Cash in the Bank of Bengal.)	12839 14 1	441 7 0	2299 10 1	24828*12 11
STATEMENT MADE UP TO 31ST JANUARY 1862.		Balance Remaining.	28914 11 8 a portion of which is applicable to the Dividend now	Payaote. 550 0 7	2629 8 0	34369 4 5 which is applicable to the Dividend now payable.
KENT N	'S.	ments.	80	9 2	2 7	6 11
LY STATES	Whole Disbursements.	Dividends Paid. Other Payments.	39566 8 3	1688 9 2	19711 2 7	19262 6 11
QUARTERLY .	E Disi	Paid.	3 0	0 0 0	12 0	
DO C	Wног	Dividends	277030 6 11 208549 3 0	0	104491 12 0	122625 3 11 68993 8 7
		s.	6 11	6 6	2 9	3.11
		Whole Amount of Receipts.	277080	2238 9 9	126832 6 7	122625
			7.1	:	1	
		ESTATES.	Alexander and Co.	Anderson and Co.	Adam, Scott and Co.	Allan, Deffell and Co.

	Mellell messes		THE PERSON NAMED OF PERSONS OF				
			WHOLE DIS	Whole Disbursements.		Of the Balance there is invested	
ESTATES.	Who	Whole Amount of Receipts.	Dividends Paid. Other	Other Payments.	Balance Remaining.	Securities, (the remainder being Cash in the Bank of Bengal)	Probable Out-turn of the Dependencies.
Brightman and Co. Boyd and Co. Bruce, Shand and Co.	1 : : :	32530 14 11 13074 10 9 829880 11 6	23845 6 10 0 0 0 495950 2 2	7997 8 10 11324 14 7 326493 6 0	687 15 8 1749 12 2 7487 8 4	0 0 0 1700 11 10 7399 4 9	Hardly any thing more recoverable. There are outstandings, but recoveries uncertain. Nothing further recoverable. Some unclaimed
Beckwith, John Brunet, Saliz, and Latapie	: 1	15864 9 9 14858 3 9	12427 8 1 6797 9 8	2773 6 0 4043 11 10	163 11 8 3516 14 3 which is applicable to the	0 0 0	Nothing further recoverable. Outstandings in course of recovery.
Colvin and Co.		155908 4 0	119838 12 6	20851 2 7	Dividend now payable. 15218 4 11 a portion of which is applicable to the Dividend	12773 9 7	There are outstandings, but recoveries uncertain.
Cruttenden, Mackillop and Co.	-	83426 10 2	61998 2 2	15937 15 9	now payable.  5490 8 3 which is applicable to the	5490 8 3	There are outstandings, but recoveries uncertain. Some unclaimed Dividends in Court.
Cantor and Co. Cockerell and Co.	27.	207813 12 1 1705600 3 4	135911 11 11 374434 9 7	65250 11 6 1322859 0 6	Dividend now payable. 6651 4 8 8306 9 3 which is applicable to the	5059 2 9 4599 4 9	Nothing further recoverable. Some outstandings, but uncertain as to recovery. Some unclaimed Dividends in Court.
Ewing, Aird, and Anderson	8	306392 12 10	55631 3 5	237217 5 6	Dividend now payable. 43544 3 11	12167 7 3	Nothing further is recoverable. Unclaimed
Fergusson and Co.	-	11 81 886221	125610 14 7	22567 10 3	9810 5 1	9716 15 10	Some Original Dividends in Const.
Fergusson, Brothers and Co. Gilmore and Co.	-	143522 15 0 42797 8 4	67970 8 11 23186 11 8	72190 2 4 16734 10 0	8362 3 9 2875 13 8	2700 0 0 2759 9 0	Ditto ditto.
Gordon, Collie and Co. & Griffiths, Curtis and Co.		14 1	7265 10 1 9369 14 6	8712 11 7 13928 11 0	825 9 8 19420 11 9 a nortion of which is an-	0 0 0 10015 2 6	Nothing further recoverable. Outstandings in course of recovery.
Hury, W. C. Hickey, Bailey and Co.	::	2831 15 9 262959 14 7	0 0 0 93362 10 S	1946 9 7 99690 8 9	the Divid 385 -6 69906 11 f which is the Divid	385 6 2 55657 13 0	Further recoveries hopeless.  Very little further recoverable. A suit pending in the Sudder Court. Unclaimed Dividends in Court.

1 6 2100 0 0 Further recoveries hopeless. 5 8 4599 4 9 Hardly any thing more recoverable. Unclaimed per for Dividends in Court.	11 0 15460 7 11 Outstandings in course of recovery.	11 3 4969 8 6 Hardly any thing more recoverable. Unclaimed	5059 2 9	1914 15 0 0 0 0 Nothing further is expected.  896 0 4 Ditto ditto.  0558 1 0 There are outstandings, but recoveries uncertain.  Some unclaimed Dividends in Court.	8 7 9 3219 7 0 Ditto ditto. 3 7 2 18718 7 2 Hardly any thing more recoverable. Unclaim-ed Dividends in Court.	0 3 1 1839 11 6 Ditto ditto. 1 12 6 2416 12 6 Ditto ditto. 2 8 10 17133 13 7 There are outstandings, but recoveries uncerable.  There are outstandings, but recoveries uncerable.  There are outstandings, but recoveries uncerable.	9 2 10 1909 13 6 Very little further recoverable. Unclaimed h is apprividends in Court.	6661 15 9 6635 0 0 Very little further recoverable.	savable. 518 10 0 0 0 0 Ditto ditto. Unclaimed Dividends in Court. 308 15 10 0 0 0 Outstandings in course of recovery.	17 2 4 2492 10 11 Ditto ditto.  351 15 0 0 0 Ditto ditto.  47 15 2 0 0 0 Ditto ditto.  215 1 1 17335 13 11 The seventh assessment is in course of realization.
4212 1 6 5590 5 8 and Company's Paper for Persons 18 000	which is applicable to the	8201 11	7132 9 1	Kupees 2,500.  2 a portion of plicable to th		now payable.  4960 3 1 126 10 7 2421 12 6 62112 8 10 which is applicable to the Dividend now payable.	Action of the Party	now payable. which is applic	Dividend now 1	
10 00	9	9	00	9 10 11 3 13 7	0.0	00000	12 11	9 5	1 0 8	10 4 9 9 0 10 7 5
101	15	3 10	0 15	Million Barrier Barrier Barrier	1 1 1				8809 2224	
19858 193160	14404 15	82466 1	17230 15	4961 9358 65365	7036 37784	69489 4426 24867 152093	57046	47533		<u> </u>
00	9	10	0	801	613	0001	7 10	0 9	7880 15 11 2795 13 0	0000
00	13	13	0.0	1,00	10 to	80 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		23	00 10	0008
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			1	111	11-	1111			11	1111
Hughesdon, Brothers and Co.	Larpent, Saunders and Co.	Lyall, Matheson and Co.	Langlois and Co.	Larpent, A. J. de H. McGregor, Hunter and Co. Mackintosh and Co.	Macleod, Fagan and Co. Mackey, D. C. and Co.	Martin, Pillans and Co. Nichol, Wilkie and Co. Owen, Allhusen and Co. Palmer and Co.	Saunders, May, Fordyce and Co.	Tulloh and Co. (1st)	Tulloh and Co. (2nd) Quillet, DeGaye and Co.	Wills, F. F. F. utts, Linzie and Co. Bischoff, Beer and Co. Asiatic Marine Insurance Office

			WHOLE DIS	WHOLE DISBURSEMNTS.		Of the Balance there is	
ESTATES.		Whole Amount of Receipts.		Dividends Paid. Other Payments.	Balance Remaining.	invested in Government Securities, (the remainder being Cash in the Bank of Bengal.)	Probable Out-turn of the Dependencies.
Allhusen, William Aubin, Pierre Ayton, James Alexander	111	1629 14 6 1025 0 0 1608 1 6	000	652 3 4 695 12 0 224 1 10	977 11 2 329 4 0 1383 15 8	0 0 0 0 0 0 0 141 14 9	Nothing further recoverable, Ditto ditto. Accounts unadjusted. A claim on Cruttenden and Co.'s Estate. Out.
Aviet, A. G. Allport, Rowland	1.1	1230 1 1 13928 2 2	1012 5 10	940 1 0 1835 0 0	290 0 L	of which Rs. 9115 12 8 is for Dividends now in	Nothing further recoverable. Ditto
Anquitel, Charles		39885 7 4	12560 1 8	26919 5 9	406 0 4	course of payment. of which Rs. 98 4 10 is for Dividends.	Ditto ditto.
Agabeg, Johannes Agabeg Brothers	1.1	1573 8 3 28249 0 9	0 0 0 2004S 13 6	628 0 0 4817 3 7	889 8 3 3382 15 8	of which Rs. 1946 7 11	Ditto ditto. Several outstandings, recoveries uncertain.
Adams, Thomas		12907 9 11	5505 2 11	4907 13 3	2494 9 9	of which Rs. 785 15 10	Ditto ditto. Insolvent died.
Andrews, John		8650 9 6	6662 13 8	1043 0 2	944 11 8	of which Rs. 664 3 9 is for Dividends now in	Nothing further recoverable. Ditto.
Anderson, Joseph Betts, Alfred	1.1	6 79		316 0	718 2 6 298 15 4	000	Outstandings in course of recovery.  Nothing further recoverable. Insolvent died.
Bolaram Bose Becher, G. R. P.	1.1	1456 9 1	000	284 6 9		001	ditto.
Brechand, R. H. (1st) Reamont, J. I. M.	1 1		151 4 0 0	139 0	10 11 1	00	ditto. ditto.
Bailey, Francis Biroh, F. W.		13766 4 8 16549 8 3	5898 12 10 10105 6 10	6971 6 2541 5	896 1 8 8902 12 3	of which Rs. 3,571 4 7 is for Dividends now in	Ditto ditto. Ditto.
* Bodelie, L. H. Babington, John	11	377 14 4 6205 8 3	3857 9 1	49 0 0	328.14 4 1406 8 9	course of payment.  0 0 0 of which Rs. 1270 11 5 is for Dividends now in	Ditto ditto. Finally discharged. Ditto
Brojonath Dhur (1st)	1	10388 0 9	4048 3 7	5167 3 11	1172 9 3	course of payment. of which Rs. 1083 11 2 is for Dividends.	Ditto ditto. Ditto.

	Ditto.	Resigned the Service.		Finally discharged.	Insolvent died.	Ditto. Ditto.	A suit in Zillah Court	Finally discharged and	Insolvent died. Ditto. Retained for settlement	Finally discharged. Insolvent died. Finally discharged.	Ditto ditto. Ditto. There are outstandings, but recoveries uncertain.	able. Insolvent died.	Ditto.	to be recovered.
	ditto.	difto.	ditto.	ditto. ditto.	ditto. ditto.	ditto. ditto. ditto. ditto.	ditto.	ditto	ditto. ditto. ditto.		ditto.	Nothing further recoverable.	ditto.	About Rupees 200 more to be recovered.
	Ditto	Ditto	Ditto Ditto	Ditto Ditto	Ditto Ditto	Ditto Ditto Ditto	Ditto	pending. Ditto	Ditto Ditto Ditto	of Accounts Ditto Ditto Ditto	Ditto There	Nothir	Ditto	About
	0	10.5	9.8	000	000	0000	0	0	0000	B.000	00	0	E.4	0
	0 0		of which Rs. 5868 1 is for Dividends now		000	0000	0 0	0 0	0000		course of payment.			course of payment.
	9 1	2 10	00			11008	3 4	4	8810	8 4 6 5 1 10	100	11	4	0
	260 11	681	419 5887	552 1 829 11 283 5		892 15 412 13 222 9 287 2	517 13	352 5	321 0 773 5 761 15 1950 9	505 8 1111 6 5891 1	538 5 1196 0	745 4	453 15	532 0
	0	0	06	099	090	0000	10	9	0000	,001		10	4	0
	4	10	12	Children St.		0000	-	0	0001	2 44	127	0 10	69	0
	1025	486 10	314 2035	1700 531 516	828 83 83	154 58 75 7	1806	124	58 53 158 2458	1977 722 5026	1210 4540	10039	11525	871
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	0 0	23	00		0%0	0000	7 5	8 6	0000	100	0 13	0 5	3 2	0 0
		2632			0 8711 0		3037	358		2654 0 47774	2970	2040	16819	
	9	0	080	000	60.0	1000	6 :	10	0001-00	11 0	20.1-	9	9	0
	5 15	0 0	88 E3 E3 E3 E3 E3 E3 E3 E3 E3 E3 E3 E3 E3	810	0 8 8	6 15 5 12 4 2 12	1 3	4 12	4 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	6 14 4 4 2 0	9 9 6 11	4 11	8 55	3 0
	1585	3800	783	2252 861 800	340 2608 1008	1046 465 298 294	5361	834	826 826 914 4409	5136 1834 58692	4719 12126	15824	28798	1403
Total Barrier			1:	411	11:	::::m	1		1::1	1::	11			
						Š								
• 一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个	Barnfield, William	Burge, A. B.	Bolst, F. C. (2nd) Burkinyoung, Robert	Bycauntnath Dutt Blythe, Edward Betts, C. G. D.	gathie, Andrew Currie, J. A. (2nd) Chardon, Maurice	Colquboun, James Cavorke, C. A. Campbell, F. W. Callydas Chatterjee Connylan Burraul and Kissen Mohun	Burraul	Campbell, N. H. A. (2nd)	Colquboun, Hugh Cullen, James Caird, John Caldar, Duncan (1st)	Crompton, G. T. Colin, Campbell (2nd) Collycoomar Mullick Roy	Chundermohun Chatterjee Cook, Henry	Currie, J. A. (2nd)	c, Campbell, N. H. A. (3rd)	Curnin, Ellen

	Probable Out-turn of the Dependencies.	Outstandings in course of recovery.  Ditto ditto. Ordered one-third of	Ditto ditto. Finally discharged. Outstandings in course of recovery. Nothing further recoverable. Finally dis-	charged.  Ditto ditto.  Ditto ditto.  Ditto ditto.  Ditto ditto.  Ditto ditto.  Account.		Ditto ditto. Finally discharged.	Ditto ditto. Insolvent died.	Outstandings in course of recovery. Insolvent died.	Nothing further recoverable. Finally dis- charged.	Ditto ditto. Amount to be divided.	Ditto ditto. Outstandings in course of recovery. Nothing further recoverable. O Nothing further recoverable. Finally discharged.
Of the Balance there is	myested in covernment Se- curities, (the remainder be- ing Cash in the Bank of Bengal.)	0 0 0	0000	0 0 0 0 0 0 0 0 0 8520 0 0	of which Rs. 982 11 8	of which Rs 117 9 4	of which Rs. 2,154 2 9 is for Dividends now in	course of payment. of which Rs. 212 3 2 is for Dividends now in	course of payment.	0 0 0	0000
	The state of the s	90	8946	0001	0 3 4 6 5 11	1 10	. 0 3	1 8	7 3	9	0 0 2 0 12 9 15 11
	Balance Remaining.	2504 2 570 12	227 15 936 15 8726 7 274 18	1407 15 1176 0 711 5 10795 11	1079 408 993	1590	921 2217	327	570	4869	452 7083 605 890 1
	A COMPANY OF THE PARK AND PARK	0.00	0000	0000	000	4 9	6 10	9 6	0 6	2 0	0000
WHOLE DISBURSEMENTS.	ther Payme	895 7 10292 4	83 0 11313 0 1193 10	269 0 168 0 560 1	61 8 2698 6 1076 0	1845	1243 (31)	6699	763	1855	15 2816 1 74 130
Disbi	lia.o	80	0000	0004	7 11 10 7 6 4	9	09	15	0	0	0000
Иноге ]	Dividends Paid. Other Payments.	5248 9 0 0	0000	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	162 7 84036 10 2198 6	. §531 13	8711 4	2988 7	0 0	0	0000
	1	6.8	8010	0000	6180	-	9	6	60	9 .	0 0 6 11
	ount ts.	610	30 CE	15 0 15 15	0 0 2 2 2 2 2 2 2 3 2 3 2 3 2 3 3 3 3 3	7 4	9 15	01	0 #	5	01819
	Whole Amount of Receipts.	8648 10863	810 2250 4920 690	1696 1176 - 879 11681	1303 37143 4267	11967	2164 11559	10015	1834	6224	467 9400 679 679
		1:	11:1	11:1	:::		:1				1111
	ESTATES.	Collinet, E. G. Campbell, J. W. H.	Callychurn Chatterjee Carnpiet, C. P. Carbery, B. J. (1st), Curtis, J. F.	Carrau, J. L. Conyers, Z. E. Deshrasses, Richard Diekens, Theodore	Dickson, William Dodd, Richard DeMello, A. H.	Dove, J. M.	Dorrett Brother DeSilva, John Ernanuel	Davidson and Pickel	DeSonza, John	c Dumat, Alfred	Dianouath Dutt Doorgapersaud Goolzareemuli DePenning, G. A. Edwards, William

0 Ditto ditto. Ditto. 0 Ditto ditto. Ditto. 0 Ditto ditto. Insolvent died.	60	8. Nothing further recoverable. Insolvent died.	0 Outstandings partly recoverable. Finally discharged.	0 Outstandings in course of recovery. 2 Nothing further recoverable. Insolvent died.	4 Several Shipments. Finally discharged.	Nothing further recoverable. Insolvent died.	Ditto ditto.	1 Large outstandings payable to the Agra Bank in as per Decree of Court. Finally discharged.		п.		O Ditto ditto.  Nothing further recoverable. Finally discharged	0 Ditto ditto. Insolvent died.	Ditto ditto.	0 Ditto ditto. Ditto.	Ditto ditto.	ies uncertain.	Nothing Turther recoverable. Insolvent died.  Some outstandings, recoveries uncertain. Finally discharged.
000	441 14	336 10 ads now	nent. 0 0 ividends	1244 5 now nds now	nent. 1499 11 nds now			0 0 2531 8 nds now	ent. 0 0 3555 2	nds now	0 0	0 0 vidends n	yment.	00	0 0		0	00
		of which Rs. 336 10 is for Dividends now	course of payment.  0 0 0  which is for Dividends now	of which Rs. 1244 5 is for Dividends now	course of payment. of which Rs. 1499 11 is for Dividends now	course of payment		of which Rs. 2531 8 is for Dividends now	course of payment.  of which Rs. 3555	is for Dividends now course of payment.		0 0 0 which is for Dividends now	in course of payment.					
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Edwards, C. L. Firth, Gordon and Co. Ferrao, J. B.	Fraser, D. W. Ford, Richard W.	Fanshaw, R. F. (1st)	Fraser, W. T. Forgusson, J. H.	Fisher, A. G. (Glass and Co.)	Goverdhone Mullick	Greenfield, Heary	Gilbert, W. H. (Guest and Co.) Gowrey Churn Bonnerjee	Greedhur Mullick Gibson and Co.	Greenstreet, E. S.		Gourgopaul and Mudden Breack	Gocool Chund Goramell Herrev, Andrew	Hudson, Nathamel	Heberlet, Andrew		A Harrowell, James Hoppe, William	Hughes and Templer	Harvard, J. H. M. Huffnagle, and Co., Charles

	Probable Out-turn of the Dependencies.	Nothing further recoverable. Insolvent died. Ditto	Schedule not yet filed. Nothing further recoverable. Finally discharged	Ordered to pay Rupees 35 ner mont from big			Ditto ditto.			Ditto ditto. Finally discharged and died.	Ditto ditto. Ditto ditto	Ditto ditto. Finally discharged.		Ditto ditto. Finally discharged.	pay Rs. 50 per	unable to pay.  Nothing further recoverable. Insolvent died.  Outstandings in course of recovery.
Of the Balance there is in-	vested in Government Secu- rities, (the remainder being Cash in the Bank of Ben- gal.)	0 0 0 of which Rs. 205 3 9	of which Rs. 265 15 7	is for Dividends.		is for Dividends now in course of payment.	0 0 0		r Dividenc	now payable, of which Rs. 25 12 5 is for Dividends now in	course of payment.  0 0 0 of which Rs. 8488 6 4	is for Dividends.	00	441 14 9	0 0 0	0 0 0
	Balance Remain- ing.	729 15 8 246 8 6	715 14 8 462 1 11	892 12 0	\$58 6 10 597 9 9		441 15 9 380 14 0			1204 6 7	2042 11 7 11188 9 0	1037 8 7	222	1265 11 10 821 9 10	0	1120 18 11 1440 8 8
WHOLE DISBURSEMENTS.	Dividends Paid. Other Payments.	506 14 4 151 2 3	30 87 0 0	0 197	2208 3 9 714 5 9				173717 15 8	1253 5 9	5036 7 10	565 12 8	82 4 0 85 0 0	0 9	40 0 0	40 0 0 877 4 9
WHOLE DIS	Dividends Paid.	0 0 0 0 1086 5 8	0 0 0 62171 4 1	0 0 0	2600 10 10		00	000	131181 7 2	1765 8 1	0 0 0 15281 0 9	0 0 0	000		000	0 0 0
	Whole Amount of Receipts.	1236 14 0 1434 0 0	752 14 3 168680 5 7	1050 0 0	3066 10 7 3912 10 4		0	14	315366 1 8	4223 4 5	2094 6 7 31506 1 7	1603 5 3	371 0 7 1281 10 4 9469 15 10	120	200 0 0	1160 13 11 2326 8 0
	ESTATES.	Henrie, Ludwig Hickie, William (3rd)	Herraloll and Hunnomontaram	Holloway, William	Hollway, William (2nd) Milliner Hervey, Andrew (2nd)	Hoden Area	Hemchunder Chowdry	Honcoman Sing Jeebunkissen Bose	John Lackersteen and Brothers	Joysookroy Sungumlall	Jadub Chunder Seal Kemp, H. C. (T. Hyde, Gardiner & Co.)	Kelly, W. S. Kistnopersaudand Hurrypersaud Chuck.	Khemjee Jootah and Hurrydas Natha	King, W. J.	Kelly, C. F.	Kunnoolaul Benyram and Choteeloll Kaisree Chund and Isree Chund

of which Rs. 176 6 0 Something further recoverable.  O 0 0 Ditto ditto. Accounts unadjusted.  O 0 0 Ditto ditto. Ditto. Oitto.  O 0 0 Ditto ditto. Ditto. Ditto. Ditto.  O 0 0 Ditto ditto. Ditto. Ditto. Ditto. Ditto. Something further recoverable. Amount uncertain.	of which Rs. 212 0 0 Ditto ditto. Insolvent died.	0 0 0 Ditto ditto. 0 0 0 Ditto ditto. 0 0 0 Ditto ditto. 0 0 0 Ditto ditto. 1 10 11 Ditto ditto.	01040	0         0         0         Ditto         ditto.           0         0         0         Ditto         ditto.           0         0         0         Ditto         ditto.           0         0         0         Ditto         ditto.           0         0         0         Ditto         ditto.           0         0         0         Ditto         ditto.	00000	0 0 0 Ditto ditto. Insolvent died. 0 0 0 Ditto ditto. Ditto.
1580 3 0 6111 8 0 2887 14 11 337 15 1 457 2 10 256 7 10 1084 6 1 851 11 11 o	904 15 0 368 1 2 325 12 6 928 3 9 o	449 12 0 437 0 0 1884 111 1995 11 5 11736 8 4 c	1777 2 2 8599 0 2 502 12 9 1232 11 6 267 15 0	539 13 10 866 15 6 225 12 8 285 7 6 625 0 3	elolie.	2056 6 6 2056 6 6 1019 7 7
0 0 0 0 0 0 1953 9 8 993 12 8 160 4 0 111 4 0 570 2 6	495 4 0 1655 5 8 874 3 6 769 13 6	550 4 0 15 0 0 78 4 11 929 2 5 2167 3 11	228 10 0 851 2 1 262 0 0 194 7 7 970 1 6	114 0 0 85 0 0 142 12 0 184 4 0 165 4 0	4956 6 788 9 176 0 107 0 99 10	560 15 10 160 2 3 848 7 2 490 14 4
0 0 0 0 231 0 0 0 0 0 231 0 0 0 0 0 6330 12 9	0 0 0 4277 2 2. 0 0 0 10697 9 4	0 0 0 0 0 0 0 0 0 122 8 0 18229 11 9	244 111 2 346 111 1 0 0 0 0 0 0 0	200000000000000000000000000000000000000	00000	4463 8 11 0 0 0 0 0 0 0 0 0
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Kissen Gopaul Lake, Hamill and Co. Leighton, Henry John Lusignan, C. K. Ledlie, A. H., 2nd (Boyle and Co.) Lackersteen, C. R. and Co.	Lindsay, D. B. Lord Brothers Lochner, Frederick Henry Limond, Campbell	Lindstedt, Edward Leal, C. F. Mottley, Charles (1st) Mackenzie, R. (J. A. Currie and Co.) Maedonald, R. C.	Macvitie, R. F. Macdonald, R. B. Maclean, L. A. Melville, William Manuk, M. M.	Morris, James Magniac, Lane Macnaghten, B. A. Manick Chunder Khan Monteath, John	Macleod, A. D. Murdoch, Mackenzie and Co. Macfarlane and Co. Moorallydhur Newgy Mayer, F. Monk, William	Motthey, Charles (2nd) Muddun Mohun Bose Moodoosoodun Addy Macdonald, Daniel

		Wноце Disbursements.	ISBURSE	MENTS.			Of the Balance there is in-	
ESTATES.	Whole Amount of Receipts.	Dividends Paid. Other Payments	d. Other	r Paymen	STREET, SQUARE,  Balance Remain- 1 ing.	vested in Government Secu- rities, (the remainder being Cash in the Bank of Ben- gal.)	Probable Out-turn of the Dependencies.	
Moore, Robert	1107 14 7	0 0	0 1	1063 0	0	44 14 7	0 0 0	Nothing further recoverable.
Martin, Wilkiam	for Sa. Rs. 3400. 2106 11 8	0 0	0	375 20	0)	1731 11 8	0 0 0	Ditto ditto. Finally discharged and died.
Michael, J. C. (2nd)	7660 12 8	3099 12	=	1842 3	4	2718 12 5	of which Rs. 2,640 11 1 is for Dividends now in	Ditto ditto. Ditto.
Moore, W. J.	809 6 6 9 9 608	0 0	0	30 0	0	770 6 6	course of payment.	Ditto ditto.
Middleton, J. R	for Sa. Rs 1500 1415	511 11	0.8	22 0 520 10	0 9	1478 0 0 382 10 3	0 0 0 of which Rs. 343 12 9 is for Dividends now in	Ditto ditto. Ditto. Ditto.
McGilvray, Alexander	8100 4 6	2550 4	60	4113 0	4	1436 15 11	course of payment. of which Rs. 894 13 2 is for Dividends now in	Outstandings in course of recovery.
Mooltan Chund Lahooty	9278 5 0	363 14	0	629 10	9	1284 12 6	course of payment. of which Rs. 1,191 13 0 is for Dividends now in	Nothing further recoverable,
Madub Chunder Bysack	10378 10 10	6 6613 9	00	2409 4	0	1355 13 2	of which Rs. 895 12 5 is for Dividends now in	Outstandings in course of recovery.
Marks, C. H. Musgrave and Co.)	2234 570	000	000	1818 6	000	416 1 8 506 11 0 859 5 0	0 0 0	Nothing further recoverable. Outstandings in course of recovery. Nothing further recoverable. Finally discharged.
Nursing Chunder Bose	750 2 1		000	141	000	14 1	00	Ditto ditto. Pensioned. Ditto ditto. Finally discharged.
CNilmadub Mookerjee Nilkaunt Sircar	574 14			136	0 9	30	000	Ditto ditto Ditto.
Norton, C. P. Nemvehurn Bysack	1210 13	107			0 0	13	0 0 of which Rs. 7.621 2	Ditto ditto. Ditto.
Norman Brothers	18031	#41%					is for Dividends now course of payment.	
A O - Ohawa Domertina	1179 1	0 0 0	. 0	796	5 8	6382 11 4	-	Ditto ditto. Ditto.

0 0 Ditto ditto. Ditto. 14 6 Ditto ditto. Insolvent died. 0 0 Ditto ditto. Finally discharged. 14 9 Ditto ditto. Insolvent died. 0 0 Ditto ditto. Ditto. 0 0 Ditto ditto. ditto. 1 Ditto ditto. Ditto. 1 Ditto ditto. Finally discharged. 2 ditto. Shares; value uncertain. Insolvent died.	B.6000	0 Ditto ditto, 7 Outstandings in course in	0 0 Recoveries uncertain. Accounts generally dis- puted. Finally discharged.  10 7 All property under mortgage. Accounts un-	adjusted. Insolvent died. 2 10 Retained for Creditors. Insolvent died.	0 0 Nothing further recoverable. Insolvent died. 13 3 Ditto ditto. Retained for Creditors, 9 9 Ditto ditto. Ditto.	0 0 Nothing further recoverable. Insolvent died. 0 0 Ditto ditto. Ditto. 0 0 Ditto ditto. Ditto. 0 0 Ditto ditto. Ditto. 0 0 Ditto ditto. Finally discharged. 0 0 There are outstandings, but recoveries uncertain, Finally discharged.	O Nothing further recoverable.  Ditto ditto. Finally discharged ditto. Insolvent died.  Ditto ditto. Finally discharged ditto. Finally discharged ditto. Ditto	0 0 Nothing further recoverable. Finally dis- 3 5 charged. now in Ditto ditto.
	Paper for Rs. 10936 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	of which Rs. 871 13 is for Dividends now course of navment.	0 1	of which Rs. 83	of which Rs. 961		00000	of which Rs. 6185 3 is for Dividends now course of payment.
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Obhoy Churn Mullick and others Patrick, William Perry, Thomas Pitris, Edward Palmer, John Parbutty Churn Bose Palmer, Thomas Pew, P. L.	Panioty, C. Parlebean, Anne Lydia Perry, John	Peter, Martin Payne, Thomas and Sons	Railey, G. F. (W. Newson & Co.) Rogers, Alexander	Russell, C. D.	Rogoonath Bose Rajkissore Dutt (1st) Roussac, A. G.	Rushton, William Ryan, E. B. Ramdhone Mitter Rustomjee Cowasjee Rustomjee Cowasjee and Co. Ramsabnck Misser and two others	Rajkissen Bysack Robinson, S. H. Read, Peter Henry -Ritchie, A. SRamnarain Sreemany Robinson, J. J. (Wallace and Co.)	Remanauth Gossain Ripley George, or (Birrell and Co.)

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				WB	OLE	Disgu	WHOLE DISBURSEMENTS.	NTS.				Of the Ba	Of the Balance there is in-	e is in-		1
ESTATES.		Whole Amount of Receipts.	umt of	Dividends Paid. Other Payments.	ds Pa	id. 0	ther Pa	yment		Balance Remain- ing.	emain	<b>克克克</b> 西	the Gover (the rem in the B	nment sinder ank of	Probable Out-turn of the Dependencies.	
Rocp Chund Dutt		3619	0 0	1022 18	13	8	561	561 12 11		1260 7	7 5		which is for Dividends now	ls now	Nothing further recoverable.	
Radanauth Dutt	1	4403	3 3	0	0	0	8726	5 1		676 14	4 2	in course of payment.	of paymen	t. 0 0	A Garden and Life Interest in several Honson	onepe
Rajender Dutt		389		0	0	0	0	0	0	389	9 0		0	0 0	A Suit pending by the Assignee. Nothing further recoverable	
Ramanund Saunders, S. J.	::	14429 ]	13 2	11279	001	) T	1329	2 1		878	C) CO	ente.	of which Rs. 1,775	0 0	Outstandings in course of recovery. Nothing further recoverable. Retired from	from
Smith, W. S.				0	0	0	225	3	0,0	8395	1 5	H	dends.	0 0		
Savigny, Joseph		1522 1	13 10	724	10	100	2111	15	9	1699 586	2 6		Rs. 84	0 0	Ditto ditto. Ditto	
Schlatter, Michael	1	18046 14	14 10	5702	8	6	1561	3.11		10783	23		lends. Rs. 6090	15 0	ditto.	
Sage, J. W. Sambhoometh Mullick		599	8 01	0	00	00	184	120	0	414	9 8	is for Dividends.		0 0	ditto.	
Smoult, W. H. Sheppard, G. A.	:::			3993	100	000	177	4 10					441	000	Ditto ditto. Finally discharged. Ditto ditto. Ditto.	urged.
Sarkies and Co., P. J.		56210 10	6 01	5924	67	6	49255	=		1030 12	12 9		0 ,	0 0	vent died.  Nothing further recoverable. Finally	rinson-
Sarkies, P. J.		10001	7 7	5810	6	0	2973	13	5 1	1223	1 2	jo.	which Rs. 1060 15	15 11	ditto.	
Scott, C. C. J.	1	7413 13	13 9	4656	4659 10 11	11	1952	0 10	0	805	2 0		665	10 6	Ditto ditto. Insolvent died.	
Smith, Huffnagle and Co.	1	22402	1 6	9062	10	1	10272	13 11		3066 14	14 6	is for Dividends,	dends.	0 0	Large outstandings; recoveries uncertain.	n. Fi.
Stubbs, W. V. G.		3486 1	13 7	0	0	0	1564	7 11		1922	30		0	0 0	nally discharged.  Outstandings in course of recovery.	Insol-
Sealv. C. P.	11	570	10 0	00	00	00	118	00	00	657 1	0 0 0		00	00	further recoverable. Insolvent	died.
Smith, G. M. G. Sumbhoonath Mullick Sutherland, Thomas Sanndora, I. O'R.	111		0000	0000	0000	0000	461 797 370	w 20 0 0	9900				0000	0000	ditto. Finally d	ged.
Summingers of 15.	1000					,	100			010	0		>	0 0	Ditto ditto. Ditto.	

to ditto. Insolvent died.	Ditto ditto. Ditto.  Outstandings in course of recovery.	Ditto ditto.  Nothing further recoverable. Finally discharged. Ditto. ditto.	ditto.		to ditto.	Ditto ditto. Ditto.	and by moreon	Nothing further recoverable.  Ditto	Ditto ditto, Insolvent killed in the lutiny.	Ditto ditto.  Ditto ditto. Outstandings in course of recovery.	Nothing further recoverable. Finally discharged.  Ditto ditto. Insolvent drowned.  Ditto ditto. Insolvent died.
Ditto	Ditto Ditto	Nothin Ditto			Ditto		ਲ		Z		-
of which Rs. 649 12 6 is for Dividends now in	course of payment.	000	0.0	Paper for Rs. 6000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	of which Rs. 35 12 8 is for Dividends now in		687 1	is for Dividends.  which is for Dividends	now payable. of which Rs. 642 8 8 is for Dividends now in	eourse of payment.  0 0 0 0 0 0 0 0 0 of which Rs. 4709 10 8 is for Dividends now in	
2 11	809		9	10	6 1	DELLE CE	. 6	9 1	8 10	0 00 00	8008
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Shaik Mecheroollah	Sumbhoo Chunder Chuckerbutty Sree Gopaul Misser Sekurehund Butchrai	Sewaram Soorujmul Thomas Robert (1st) Troncor ('harles	Turton, Sir T. E. M.	Thomas, G. P. Twentyman and Co.	Templeton, M. S.	Twentyman, W. J.	Vandenberg, J. B. (1st) Vandenberg, J. B. (2nd)	Vallente, W. G.	Williams, Stephen	Waring, E. S. S. Wilton, G. R. Watson and Co., and Gibbon and Co.,	Wood, H. W. I. Woodward, J. S. Williams, William Young, Joseph

The Official Assignee has received for remuneration, for the last Quarter, on the Estates above enumerated, Rupees five thousand, two hundred and seventy-seven, four annas, and three pie-In addition to the above there are 203 Estates, under Rupees 220 each, aggregating Rupees 23,148-5-8, the particulars of which may be learnt at my Office.

Catcutta, 1862. }

JOHN COCHRANE, Official Assign

PRINTED BY J. H. CASHMAN, AT THE BENGAL SECRETARIAN OFFICE.



# The Calcutta Gazette.

# SATURDAY, MARCH 8, 1862.

## Dome Department.

### LEGISLATIVE.

The following Act of the Governor-General of India in Council received the assent of His Excellency the Governor-General on the 27th February 1862, and is hereby promulgated or general information:—

Act No. 11 or 1862.

An Act to repeat Act XVIII of 1861 (for imposing

An Act to repeat Act AVIII of 1861 (for imposing
a Duty on Arts, Trades, and Deatings.)

WHEREAS the Governor-General in Council has
determined that, although the
Daties imposed on Arts Trades.

Preamble. Daties imposed on Arts, Trades, and Dealings by Act XVIII of 1861 may be equitably adopted as a part of the Financial system of India whenever the exigencies of the State may render it necessary, the said Duties are not now required for the purposes of the Government of India, and may be dispensed with; It is enacted as follows:—

I. Act XVIII of 1861 is hereby repealed except so far as it repeals the Regulations and the parts of Regulations of the Madras Code therein mentioned.

M. WYLLE,
Deputy Secy. to the Govt. of India,
Home Department.

The following Act of the Governor-General of India in Council received the assent of His Excellency the Governor-General on the 28th February 1862, and is hereby promulgated for general information:—

Acr No. III or 1862.

An Act to amend the law relating to the use of a Government Seal.

Whereas it is expedient to adapt the law relating to the use of a Government Seal to the present form of the Government in India; It is enacted as follows:

Whenever it is required by any Regulation of What seal to be a local Government, or by any used instead of the Act of the Governor-General of the East of India in Conneil, that the seal of the East India Com-

pany shall be affixed on behalf or by the authority of the Government to any instrument or document, it shall be lawful if the seal is to be affixed on behalf or by the authority of a local Government, to affix in lieu of the seal of the East India Company a seal bearing the designation of such local Government, or, if the seal is to be affixed on behalf or by the authority of the Government of India, a seal bearing the inscription" Government of India, a seal bearing the inscription" Government so sealed shall to all intents and purposes be as valid and effectual as if the seal so used had been that of the East India Company.

M. WYLLE,
Deputy Secy. to the Goot. of India,

Home Department.

The following Act of the Governor-General of India in Council received the assent of His Excellency the Governor General on the 28th February 1862, and is hereby promulgated for general information:—

## ACT No. IV. or 1862.

An Act for regulating the Bank of Bengal.

Whereas the Governor-General of India in Council has, pursuant to the provisions of Act VI of 1839, (relating to the Bank of Bengal), given twelve months' due notice to the Bank of Bengal that the provisions of the said Act as regards the power of the Bank to issue Promissory Notes under Section XXXI of that Act, would be modified as hereinafter appears, and it is expedient that the provisions of the said Act and of Act XXI of 1854 (to amend the Law relating to the several Banks of Bengal, Madras, and Bombay) and of Act XXVII of 1855 (to enable the Banks of Bengal, Madras, and Bombay, to transact certain business in respect of Government Securities and Shares in the said Banks) as regards the said Bank of Bengal should be re-enacted with certain amendments and modifications

hereafter contained; It is hereby enacted as follows:-

Repeal of Act VI of 1839, except in so far as it repeals any prior Charter, Regulation, or Act, and except as to any act or offence done or committed or any liability incurred before this Act shall come into operation, and Acts XXI of 1854 and XXVII of 1855 so far as they severally relate to the Bank of Bengal, are repealed

severally relate to the Bank of Bengal, are repealed from and after the coming into operation of this Act.

II. From and after the coming into operation of this Act and notwithstandPresent Corporation ing the repeal of the said Act VI of 1839, the present and future Proprietors of the capital stock of the Bank of Bengal shall continue to be a body corporate by the name of the Bank of Bengal with perpetual succession, and shall continue to possess and enjoy all the rights, privileges, and immunities incident by Law to a corporation aggregate.

Property of the Claims, and demands whatsoever now vested in or held by the said Bank of Bengal under and by virtue of the said Act VI of 1839, shall from and after the coming into operation of this Act be vested and continued in the said Bank of Bengal as and being a body corporate under and by virtue of this Act as aforesaid, and the said Bank of Bengal as such body corporate shall be subject to all debts, demands, claims, and liabilities outstanding against the said Bank of this Act so coming into operation. In o suit or proceeding at Law or in Equity the pending shall cease or abate in consequence of the repeal of the said Act VI of 1839, or of the continuance of the said Bank by virtue of this Act.

IV. The said Bank so continued as aforesaid shall and may sue and be sued by its corporate name aforesaid, and shall and land transfer property. Use such common seal as the Directors of the said Bank shall from time to time appoint, and shall be competent as such body corporate to acquire and hold, either absolutely or conditionally for a term or in perpetuity, any description of property whatever, and to transfer and convey the same.

V. The existing capital of the said Bank now consisting of 2675 shares of Co.'s Rs. 4,000 each, divisible into half and quarter shares, shall continue to be the capital of the said Bank, but shall from and after the coming into operation of this Act consist of 10,700 shares of Rupees 1,000 each, divisible into half and quarter shares, and such capital shall be subject to such increase as next hereinafter mentioned.

VI. It shall be lawful for the Directors of the said Bauk for the time being, from time to time, as and when they shall deem it expedient so to do, and on such previous notification as they may deem sufficient in that behalf, to increase the said capital and for that purpose to make such orders and directions for the opening of subscriptions towards such increase of capital by the proprietors of the Bank for the time being as to them

may seem fit, and also to allow to the said Proprietors such period to fill up the subscription as to them the said Directors shall seem meet, and also to prescribe in what manner and form the said Proprietors shall subscribe and pay into the said Bank the proportions of new capital which such Proprietors may respectively desire to subscribe, and also to make such orders and directions as to them the said Directors may seem fit, for the disposal and allotment of the amount of new capital that may not be subscribed for and paid up by Proprietors for the time being, in the manner and form so prescribed. Provided always, that the capital of the said Bank, including any increase therein, that may be made under Section XXXVII of this Act, shall not in the whole exceed 30,000 shares of 1,000 Rupees each.

VII. It shall be lawful for any Proprietor of any 1,000 Rupees share or shares or of any half or quarter share or shares, in the existing capital or in the new capital so to be created as aforesaid, at any time and from time to time, to surrender such share or shares or half or quarter share or shares or any of them to the Directors of the Bank for the time being, and to demand and receive from the Bank, in heu thereof, consolidated stock to the like amount as represented by the share or shares or half or quarter share or shares so surrendered, and in like manner any Proprietor or other person subscribing for any portion of the new or increased capital under the provisions hereinbefore contained may at his option subscribe for shares or for consolidated stock or partly for shares and partly for stock.

Consolidated stock how transferable.

be transferable (subject to the provisions hereinafter contained with respect to transfers) in any amount or sum not less than 250 Rupees, and the holder of any share or shares or half or quarter shares or share or of any consolidated stock, shall be a Proprietor of and interested in the capital of the Bank to the extent of the amount of the shares or half or quarter shares or stock so held by him.

IX. A certificate signed by three Directors of the said Bank shall be delivered to the Proprietor of any shares and receipts for Stock.

Of the capital of the said Bank, upon demand made by such Proprietor, and any Proprietor of more than one such share or half or quarter share, may at his option demand a certificate for each or one certificate for all his shares, and a receipt shall in like manner on demand be delivered to the Proprietor of any stock, and any Proprietor of stock may at his option demand one receipt for the whole of the stock or separate receipts for any portions of the stock so held by him.

X. The proportion of the capital of the said
Shares and stock
to be deemed personal estate.

Bank held by any Proprietor,
whether held as shares or as
consolidated stock, shall be of
the nature of personal estate
of such Proprietor.

XI. Shares in the capital shall be transferable
Transfer of shares and stock,
by endorsement to be made on the certificates thereof respectively, under the hand of the Proprietor or his Attorney duly authorized,

which endorsement shall specify the name of the any Directors going out by rotation as aforesaid person or persons to whom the said transfer shall be made, and consolidated stock shall be transferable by a deed of transfer executed by the Proprietor or his duly authorized Attorney, and in the form set forth in Schedule A hereto annexed. Provided always that no endorsement of a share, certificate, or deed of transfer of stock shall be effectual to transfer any interest in the share or stock until such endorsement or deed of transfer shall have been registered at the Bank of Bengal, and such registration shall have been noted on such endorsement or deed of transfer under the hand of an Officer appointed for that purpose by the Directors of the said Bank. Provided also that every transfer of shares or stock by endorsement or deed of transfer as aforesaid shall be liable to Stamp Duty as a transfer of shares under Clause 19 of the Schedule A to Act XXXVI of 1860, or any future Act imposing a Stamp Duty on transfer of shares.

XII. The registered Proprietors for the time Corporation to con-sist of registered Pro-into which the capital of the said Bank shall be divided, and prietors only. no other persons, shall be members of the body corporate hereby continued, and the Bank shall not be bound or affected by notice of any trust to which any share or stock may be subject in the hands of the registered Proprietor thereof; and when any share or stock is vested in more than one registered Proprietor, such Proprietors shall, as between themselves and the Bank, be considered as joint tenants with benefit of sur-vivorship. The shares and stock registered in the name of the Governor-General in Council shall be deemed to belong to the Secretary of State for India in Council.

XIII. The business of the said Bank shall be managed by nine Directors, Directors. of whom (so long as the Government of India shall hold sharesor stock in the said Bank, or so long as any such arrangement or agreement with the Government as in Section XXIX of this Act mentioned, which has been already entered into or shall hereafter be entered into, shall remain in force) three shall be appointed and removeable by the Governor-General of India in Council, and the remaining Directors, and in case the Government shall cease to hold shares or stock in the said Bank and no such arrangement or agreement as aforesaid shall remain in force, all the Directors, shall be elected and be removeable by vote of a general meeting of the Proprietors.

XIV. The persons who at the time of this Present Directors to be continued.

Act coming into operation shall be Directors of the said Bank, shall continue to be Directors of the said Bank, subject to removal as aforesaid and to the provisions hereinafter con-

XV. Two of the six Directors elected and to Two of the elec-tive Directors to go shall in rotation go out of office ont by rotation on the second Monday in the month of December in every year, on which day a general meeting of Pro-prietors shall be held for the election of two Directors in their stead. Provided always that seven votes. Provided also that when any share

shall not be re-eligible at the election which takes place thereupon. Provided also that the rotation existing at the time of this Act coming into operation shall continue to be observed.

XVI. Clause 1.—No person shall be eligible or qualified to serve as a Director by election of the Pro-prietors, who shall not be a Proprietor in his own right Disqualifications to serve as an elective Directorand unincumbered of shares or stock to the amount of twelve thousand Rupees at the least of the capital of the said Bank, or who shall be a Director or Agent or Manager of any other Bank or Branch Bank within the Town or Suburbs of Calcutta, or who shall be a partner of or managing agent for or shall hold a power of procuration from any such Director, Agent, or Manager.

Clause 2 .- No two persons who shall be part-No two partners, ners of the same mercantile firm, or one of whom shall be &c., of the same firm to serve as Directors the general agent of, or shall at the same time. hold a power of procuration from, a mercantile firm of which the other is a partner, shall be eligible or qualified to serve as Directors at the same time.

XVII. In case of the death, resignation, or Vacancies among absence from Calcutta for more the the elective Direc-tors how to be filled than three calendar months, or disqualification under the preup. ceding Section, or removal as aforesaid of any Director elected or to be elected by the said Proprie'ors, the other Directors shall, within fifteen the safter such death, removal, or resignation, as v special general meeting, of the Proprietors form he purpose of choosing a successor to the Director so dead, resigned, absent, disqualified, or removed, and such successor shall come into the same place in the rotation above-mentioned, in which the deceased, removed, absent, or disqualified Director was.

XVIII. At general meetings of the Proprie-At general meetings all matters to be decided by a majority of votes.

tors, whether ordinary or special, every election and other matter submitted to the meeting shall be decided by a me ing shall be decided by a majority of votes, and no person shall be allowed to vote at any such meeting in respect of any share or stock acquired by transfer, unless such transfer shall have been completed and registered six months at the least before the time of such meeting.

XIX. At all such general meetings, the Proprietors shall vote according to Scale of Votes. the following scale :-

Shares of Rupees 1,000 each or consolidated Stock amounting to 1 Vote. 4,000 shall entitle to

20 Shares or consolidated stock 2 Votes. ditto ditto Rs. 20,000 ,, 40,000 3 ditto ditto 35 60,000 60 ditto ditto 33 80,000 80 ditto ditto " 80,000 " 120,000 22 6 ,,, 120 ditto ditto 23 ,, 160,000 ditto ditto 160

tors, the Proprietor whose name shall appear first in the Register as one of the holders of such share or stock, shall alone be entitled to vote in respect thereof and to receive notices as if he were

sole Proprietor thereof.

XX. It shall be lawful for the Governor-Gene-Government proxy. ral of India in Council, so long as the Government shall hold shares or stock in the said Bank, to give a proxy in writing signed by one of the Secretaries to Government, to any person whom the Governor-General in Council may appoint to attend any general meeting of the Proprietors, and the holder of such proxy shall be entitled to give seven votes upon all matters or questions that may be submitted to such meeting, excepting upon the election or removal of such Directors as are elected by the said Proprietors.

XXI. Any Proprietor entitled to vote at any general meeting may give a Proxies of Proprieproxy in writing cither general tors.

or special, under his hand or the hand of his Attorney duly authorized, to any other Proprietor, and such proxy shall be produced at the time of voting and shall entitle the person, to whom it is given, to vote on such matters as shall be authorized by the tenor of such proxy. Proxies existing and in force at the time of this Act coming into operation shall continue in force any thing herein contained notwithstanding.

XXII. At the first meeting of the Directors Directors to choose in every year, they shall choose a President who is to a President from among themhave a casting vote. selves, and whether the office of President shall become vacany they shall at for the retheir next meeting choose a succe mainder of the current year, and ling any va-Director in rotation shall be Vice President for the time, and such President or Vice President shall have the casting vote in all cases of an equal division of votes at meetings either of Directors or Proprietors.

XXIII. The persons for the time being holding the office of Secretary and Accounts, receipts, Treasurer or of Secretary alone, and documents of the Bank, by whom to be signed. or of Deputy Secretary of the be signed. said Bank, are hereby severally empowered for and on behalf of the Bank to endorse and transfer Government securities, hailway shares, certificates and Bonded Warehouse warrants, and other documents of title in goods standing in the name of the Bank, and to draw, accept, and endorse Bills of Exchange, Bank Post Bills, and letters of credit, in the current and authorized business of the Bank, and to sign all other accounts, re-

XXIV. The seal of the said Bank shall not be affixed to any instrument Scal to be used only in presence of three Directors who shall sign in token of their presence. except in the presence of three Directors, who shall sign their names to the instrument in of their presence. token of their presence, and such signing shall be independent of the signing of any person who may sign the instrument as a witness, and unless so signed by three Directors such instrument shall be of no validity.

ceipts, and documents, connected with such business.

XXV. The Directors for the time being shall Appointment, re- have power to appoint such officers, clerks, and servants, as may be necessary to conduct moval, and remune-ration of Officers, &c. the business of the said Bank, and to remove any

or stock shall be held by joint registered Proprie- officer, clerk, or servant of the said Bank, and to fix the salaries of such officers, clerks, and servants.

XXVI. No person who shall hold the office of Prohibits certain Officers from engag-

ing in other com-mercial business as principal, agent, or broker, and requires them to give security. Secretary and Treasurer, Deputy Secretary, Head Acsaid Bank, shall directly or indirectly engage in any other commercial business, either on his own account individually

or jointly with others, or as agent for any other persons, or act as a broker; and every person appointed to any one or more of the said offices shall give such security to the Directors for the faithful discharge of his duty as they shall think sufficient. Provided that the security to be given by any Secretary or Treasurer shall be for not

less than fifty thousand Rupees.

XXVII. The business of the said Bank of
Business of the
Bengal shall consist in lending
on Government Securities and shares in Railways the interest

whereon shall have been guaranteed by Government, and on goods, wares, and merchandize not of a perishable kind, in drawing, discounting, buying, and selling Bills of Exchange, and other negotiable securities payable in Her Majesty's Indian Territories and not elsewhere; in granting Post Bills payable in Her Majesty's Indian Territories to order or otherwise than to bearer on demand; in buying ard selling gold and silver bullion; in making investments in securities of the Government of India or in loans or Bonds secured by the Imperial Parliament on the revenues of India or in debentures of Railways guaranteed by the Government of India; in receiving deposits; in opening cash accounts and credits; in transacting pecuniary Agency business on commission; and in selling property or securities deposited in the Bank as security for loans and not redeemed, or property or securities recovered by the Bank in satisfaction of debts and claims.

XXVIII. In addition to drawing, buying, and Bank may draw Bills of Exchange. &c., for the use of their Constituents in the Agency Dopartment.

selling Bills of Exchange and granting Post Bills payable in India, it shall be lawful for the Bank to draw Bills of Exchange and grant letters of credit payable out of India for the use of

their Constituents in the Agency Department, and to buy Bills of Exchange payable out of India for the purpose of remitting funds to meet such Bills or Letters of Credit.

XXIX. It shall also be lawful for the said

Bank may trans-act the business car-ried on at the Gene-

Bank through their Directors, under any arrange-ment or agreement with the ried on at the General of agreement with the ral Treasury, and undertake the management of the Government of the Government Paper Currency.

Governor-General of India in Council on behalf of the Secretary of State for India in Council, to take over and transact any part of the business of or hitherto carried on at the General Treasure.

sury (or in the Department of the Accountant General at Fort William), and to superintend, manage, and become agents for the issue, pay ment, and exchange of Government Currency Notes under Act XIX of 1861 (to provide for a Government Poper Currency) or any Act which may hereafter be passed in relation to the Paper Currency of the Government of India, and to pay the amount of such Government Currency Notes in silver to the holders thereof on presentation

and demand, and the Directors of the said Bank shall have power from time to time to arrange and settle with the Governor-General in Council as to the terms of remuneration on which such business in relation to the General Treasury, Accountant General's Department, and Government Paper Currency shall be undertaken by the Bank, and also as to the examination and audit from time to time of the accounts and affairs of the Bank on behalf of the Governor-General of India in Council.

XXX. The Directors of the said Bank shall not make any loan or advance Directors not to on shares or consolidated stock of the said Bank, nor on mort-gage, or in any other manner on the security of any lands, houses, or immoveable property or the title deeds relating thereto.

Books to be balanced half-yearly. Bank to be balanced on the 30th day of June and the 31st day of December in every year, or at such other periods as shall from time to time be determined by the Directors, and a settlement of the balance at every such period-signed by a majority of the Directors shall be forthwith transmitted to one of the Secretaries to the Government of India, and the Governor-General of India in Council (so long as the Government shall hold shares or stock in the said Bank, or so long as any such arrangement with the Government as aforesaid, which has already been or shall hereafter be entered into shall remain in force) shall at all times be entitled to require of the said Directors any information touching the affairs of the Bank and the production of any documents of the said Bank, and the said Directors shall comply with every such requisition.

Bank shall be taken half-yearly on the 1st day of January and the 1st day of July in every yearly.

Bank shall be taken half-yearly on the 1st day of July in every yearly.

The 1st day of July in every year, or at such other periods as may from time to time be determined on by the Directors, and a dividend thereof shall be made as soon thereafter as conveniently may be, and the amount of such dividend shall be determined by the Directors of the said Bank, on the basis of the actual profits made by the said Bank during the six calendar months preceding the day up to which such half-yearly account shall be taken, provided that the said Directors shall in their discretion have power to set apart such portion of the said profits as they may deem expedient to be added to the reserve fund against contingencies.

General meeting of Proprietors.

August in every year, a general meeting of the Proprietors of the capital of the said Bank shall be held, at which the Directors of the said Bank shall submit to the said Proprietors a statement of affairs of the said Bank made up to the preceding 30th of June or to such other day as may be determined on by the Directors.

XXXIV. At the first general meeting of the Election of Auditors.

Proprietors of the Bank held after the coming of this Act into operation, one or more

Auditors for the current year may be elected by a majority of votes at such meeting, and in like manner an Auditor may be elected at the first general meeting of the Proprietors in each current year.

Convening of special general meeting.

The purpose for which the same shall be convened as well to the Directors of the said Bank for the purpose for which the same shall be convened as well to the Directors of the said Bank for the time being, as also by public advertisement in the Calcutta Gazette:

XXXVI. It shall be lawful for the Directors Establishment of of the said Bank, with the sanction of the Governor-General of India in Council, branch Banks. from time to time to form business agencies and to establish branch Banks at such places as they may deem advantageous to the interests of the Bank with full power to the said Directors to appoint during pleasure such agents, clerks, and servants and either with or without local Boards of Directors or management and under such regulations, restrictions, and conditions as to them may seem fit, and from time to time to vary such regulations, restrictions, and conditions, and the said Agents and other Officers shall give such security for their good behaviour as the Directors may require, and it shall also be lawful for the Directors from time to time ander any arrangements or agreements with Governor-General in Council on behalf of the centerary of State in Council, to provide for the conductant and transaction by any such branch Bank or Banks of any part of the business of or hitherto conducted at the local Government Treasuries and for the superintendence, management, and agency of the local issue, payment, and exchange of any Government Currency Notes, provided that such arrangements and all regulations and directions given by the said Directors to the Agents or Managers of such branch Banks, touching the management thereof or the description of business to be undertaken thereby, shall not contain anything inconsistent with or contrary to the provisions of this Act, or of any Bye-laws, Regulations, or orders which may be in force for the time being under the 40th Section of this Act.

XXXVII. It shall be lawful for the Directors

Bank may take over capital and business of any other Bank, and for that purpose increase its own capital.

of the said Bank, from time to time, to enter into negotiations for and to purchase and take over the capital, assets, and business of any other Bank within Her Majesty's Indian Territories, of which

the capital is divided into shares, and to grant and allot to the Shareholders or Proprietors in such Bank in full of their respective right, title, and interest in such capital, assets, and business a sufficient number of shares in the capital stock of the said Bank of Bengal (which number shall be determined by the Directors) and for that purpose to increase the capital stock of the said Bank by the issue of such number of shares as may be so determined on. The Shareholders or Proprietors of the purchased Bank to whom such new shares shall be allotted, shall be proprietors of the Bank of Bengal and be in all respects in the same position as if they had respectively subscribed and paid for the shares so allowed to them. Provided always that the business so purchased shall after the purchase be carried on by the said Bank of Bengal with, and subject to, the several restrictions contained in this Act.

XXXVIII. If any of the said Proprietors shall become indebted to the said Bank, it shall be lawful for the said Bank to withhold payment of the dividends on the

share or shares or consolidated stock of such Proprietor registered as his own property, and not as held in trust or as executor or administrator, until payment of such debt, and to apply such dividends towards payment thereof, and after demand and default of payment, and notice in that behalf given either to such Proprietor, or his constituted agent or by public advertisement in the Calcutta Garette, it shall be lawful for the said Bank to refuse registration of the transfer of any such share or shares or stock of such Proprietor, until payment of such debt, and if the same shall remain unpaid for the space of six calendar months after such notice, to advertise for public sale and to sell such share or shares or stock or so many or so much as may be necessary and to apply the proceeds thereof towards payment of such debt, with interest at the rate of six per cent. per annum, paying over the surplus, if any, to such Proprietor or to his lawful representative.

Recognition of or stock shall do two on his legal representatives of deceased Proprietors.

AXXIX. Where by by the proprietor his specific or shares or stock shall do two on his legal representative, the Bank shall not be bound to recognize any legal representatives of

such deceased Proprietor other than a person who has taken out Probate to the Will or Letters of Administration to the estate of such deceased Proprietor from the Supreme Court of Judicature at Fort William, or who has obtained a certificate in respect of the estate of such deceased Proprietor under Act XXVII of 1860, (for facilitating the collection of debts on successions, and for the security of parties paying debts to the representatives of deceased persons), describing such shares or stock, from a Court of competent jurisdiction within the Presidency of Fort William.

Power of Director to make, alter, and resembly Bank to make and pass Byelaws, &c. Bank to make and pass Byelaws, Regulations, and orders for the good government, and in reference to the mode of conducting the business of the Bank, and such Regulations and orders from time to time to modify, rescind, and vary, and it shall further be lawful for the Proprietors of the said Bank at any general meeting, whether ordinary or special, to pass resolutions and frame and from time to time rescind and vary Bye-laws and Rules for the direction of the affairs of the Bank, and the same shall be binding on the Directors and Officers and on the Proprietors of the Bank, until rescinded or varied at any subsequent general meeting, provided always that no Bye-law, Regulation, or order, or alteration or

rescission of any Bye-law, Regulation, or order, whether passed by the Directors or by the Proprietors at a general meeting, shall be of any validity except in so far as the same shall be consistent with the provisions of this Act, and shall be approved by the Governor-General of India in Council, such approval to be signified in writing under the hand of one of the Secretaries to the Government of India.

XLI. In the construction of this Act words in the singular number shall include the plural, words in the plural shall include the singular, and words in the masculine gender shall include the feminine, except where the contrary appears by the context.

XLII. This Act shall come into operation on Commencement. the 1st day of March 1862.

M. WYLIE,

Depy. Secy. to the Govt. of India,

Home Department.

THE following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 28th February 1862, and is hereby promulgated for general information:—

## ACT No. V. of 1862.

An Act to provide for the payment at the Banks of Bengal, Madras, and Bombay, respectively, of Moneys payable at the General Treasuries of Calcutta, Madras, and Bombay.

WHEREAS, under the provisions of Act XXIV. of 1861 (An Act to enable the Preamble. Banks of Bengal, Madras and Bombay to enter into arrangements with the Government for managing the issue, payment, and exchange of Government Currency Notes and certain business hitherto transacted by the Government Treasuries) the Bank of Bengal has entered into an agreement with the Secretary of State for India in Council through the Governor General of India in Council that so much of the business hitherto generally transacted at the General Treasury of the Government at the Presidency of Fort William, as consists in receiving and paying money on behalf of the Supreme Government and the Government of Bengal, shall be carried on and transacted by the said Bank, subject to the provisions of the said agreement and to such orders and directions with regard to receipts and payments as may from time to time be given to the said Bank by the Governor-General in Council, or any of the Officers of the Government of India authorized in that behalf.

And whereas the Governor-General in Council has given notice in the Calcutta Gazette that the Treasury of the Secretary of State for India in Council and of Her Majesty's Indian Government at Calcutta shall, from and after the 1st day of March 1862, be established at the Bank of Bengal.

And whereas the Bank of Madras and the Bank of Bombay are in treaty with the Governor in Council of Madras and the Governor in Council of Bombay respectively, for the purpose of entering into similar agreements, and it is probable that such agreements will be shortly executed, and that similar notice to that hereinbefore mentioned will be given by the Governors in Council of Madras and Bombay in regard to the Banks of Madras and Bombay.

And whereas divers promissory notes and negotiable securities and other obligations for the payment of money made by or on behalf of the Seeretary of State for India in Council or by the Governor-General of India in Council, the Governor of Madras in Council, and the Governor of Bombay in Council respectively, on behalf of the East India Company and of the Secretary of State for India in Conneil, are made payable at the General Treasury of Fort William in Bengal, the General Treasury at Madras, and the General Treasury at Bombay respectively.

And whereas divers other securities and obligations are made payable to the Secretary of State for India in Council or to the said Governor General in Council, or to the Governors in Council of Madras or of Bombay at the said General Trea-suries of Fort William in Bengal, Fort St. George, and Bombay respectively.

It is therefore enacted as follows:-

I. On and after the 1st day of March 1862,

On and after 1st March 1862, all sums payable by or to Government to be payable at the Bank of Bengal instead of at the General Trea-sury at Calcutta. fourteen days after notice shall be given in the Calcutta Gazette the Governor-General of India in Council that the Treasury of the Government will be no longer held at the Bank of Bengal, all sums payable by or

to the Secretary of State for India in Council or by or to the Governor-General of India in Council, or the Government of Bengal on behalf of the Secretary of State for India in Council, at the General Treasury of Fort William in Bengal, shall be payable by or to the Secretary of State in Council or by or to the Governor-General of India in Council or the Government of Bengal respectively, on behalf of the Secretary of State in Council, at the Bank of Bengal instead of at the General Treasury at Calcutta.

II. Whenever presentment of any promissory note, security, or obligation for Presentment of Promissory Notes, &c., at the Bank of Bengal. before the sail 1st day of

March 1862, have been necessary or sufficient, presentment for such purpose at the Bank of Bengal shall be necessary or sufficient, as the case may be on and after the said 1st day of March 1862, and until the expiration of fourteen days after such notice as in the 1st Section mentioned shall have been given.

III. If the Governors in Council of Madras

payable by or to Go-vernment at the Ge-neral Treasuries at Madras and Bombay.

Payment at the Banks of Madras shall give notice in the Gonerna and Bombay of sums ment Gazettes of their Presiden. cies respectively that the Banks of Madras and Bombay respectively have entered into agreements or arrangements with the

Secretary of State for India in Council through the said Governors in Council, for the purposes mentioned in the Preamble of this Act, under the provisions of the said Act XXIV of 1861, and that from and after a date to be specified in such notice, the Treasury of the Secretary of State for India in Council, and of Her Majesty's Indian Government at Madras and Bombay respectively, shall be established at the Banks of Madras and Bombay respectively, all sums payable by or to the Secretary of State for India in Council, or by or to the Governor of Madras in Council or the Governor of Bombay in Council on behalf of the Secretary of State for India in Council at the General Treasury at Madras or at the General Treasury at Bombay respectively, shall from and after the date specified in such notice, and until the ex-piration of fourteen days after notice shall have been given by the said Governors in Council respectively that the Treasury of the Government will be no longer held at those Banks respectively, be payable by or to the Secretary of State in Council, or by or to the Governor of Madras in Council, or by or to the Governor of Bombay in Council, on behalf of the Secretary of State in Council, at the Bank of Madras or the Bank of Bombay respectively, instead of at the General Treasury at Madras or the General Treasury at Bombay.

IV. In such case, whenever presentment of any promissory note, security, or o't, ration for payment or for ressorther purpose, at the Gen, duTreasuries at Madras of Presentment Promissory Notes, &c., at the Banks of Madras and Bombay.

or Besisbay respectively, would have been necessary or sufficient, if such notice had not been given and this Act had not been passed, presentment for such purpose, at the Banks of Madras and Bombay respectively, shall be necessary or sufficient, as the case may be, on and after the date specified in such notice by the Governors in Council of Madras and Bombay respectively, and until the expiration of fourteen days after such notice as aforesaid that the said Treasury will be no longer held at those Banks respectively shall have been given.

V. Nothing in this Act shall render necessary Proviso as to presentment at the several Banks.

Of Bengal, Madras, and bound bay respectively, of any security or other obligation which the presentment at the Banks of Bengal, Madras, and Bomit would not have been necessary to present at the General Treasuries of Bengal, Madras, and Bombay respectively, if this Act had not been passed.

M. WYLIE,

Depy. Secy. to the Govt. of India,

Home Department

THE following Report of a Select Committee | Separate Report of the Hon'ble Rajah Dinkar Rao was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 26th February 1862, and the Bill, as proposed to be amended by the Select Committee, was ordered to be published in the Official Gazettes of the several Presidencies, and taken into consideration on the 9th of April next :-

## HOME DEPARTMENT.

#### LEGISLATIVE.

WE, the undersigned, the majority of the Members of the Select Committee of the Council of the Governor General of India for the purpose of making Laws and Regulations, to whom the Bill to consolidate and amend the Law relating to Stamp Duties was referred, have the honor to report that we have considered the Bill, and have suggested several amendments in its details, which will appear in Italics in the re-printed copies.

A Petition to the Governor General in Council from certain Secretaries and Agents of Marine Insurance Offices in Calcutta, objecting to the Stamp on letters of cover, having been referred to us, we have come to the conclusion that, as the Policy of Insurance, to which the letter of cover is only initiatory, is required to bear the full Stamp, the letter of cover may be properly exempted, subject to a provision by which such letter of cover is prevented from doing the duty of a Policy unless stamped with a full Policy Stamp in cases in which no Policy is issued.

The Sudder Fouzdaree Adawlut of Bombay having thrown doubts on the authority of Col-lectors under Section XXXVII of Act XXXVI of 1860 when only acting under general instruc-tions of the superior Revenue Authorities, and having ruled that the words "any Magistrate" in Section XXXVIII of that Act could not be construed to mean persons having powers less than the full powers of a Magistrate, we have proposed to amend Sections XLVIII and XLIX of the Bill so as to meet the difficulty which has thus arisen.

The Hon'ble Rajah Dinkar Rao Rugonauth Bahadoor does not concur in this Report: a separate paper recorded by him is annexed.

H. B. HARINGTON.

S. LAING.

W. RITCHIE.

H. FORBES.

C. J. ERSKINE.

W. S. FITZWILLIAM.

D. Cowie.

Rugonauth Bahadoor.

I ENTIRELY disagree to the passing of this Bill. It is my opinion that Taxation should be simple; a great variety of kinds of Duties and Taxes should not be imposed on the people. The detail. ed objections that occur to me are as follows :-

- 1. It is said that this Bill is a consolidation and amendment of the former Acts; but this is not its meaning, for in it, to a greater or less extent, the Stamp Duty is increased. It is plain that this Bill is not for consolidation and amend. ment only, but for increasing the Stamp Duty.
- 2. It is only a short time since three Stamp Acts (XXXVI, XL, and LI of 1860) have come into force. It is proper to alter Laws when essentially required. The object of this Bill is supposed to be to explain the Stamp Laws to the people. But before the records people. But before the people And have made themselves acquainted with the former Acts, they will receive another on the same subject. Some of the people are learned, and some are ignorant. How are they all to get themselves acquainted with all these new Acts, and on what should they place their confidence as a settled Law? If in this matter they make any mistake in using the Stamps, they will have to pay a fine. In such a state of things they must be bewildered and harassed.
- 3. The Government, in consideration of the comfort of the people, and that there should not be any obstruction to Commerce, has dispensed with Road Taxes, and Customs Duty on many articles, and levied it only on a few things. This is a sound policy; but it is olear that such Taxes, as these Stamp Duties and other similar Taxes. are opposed to this policy, because they lead to constant interference and will not leave the people free to perform their occupations.
- It is well known how much all classes of people complained against the Income Tax, though they submitted to it from the necessity of the ease. The Stamp Duty is a kind of Tax open to the same class of objections, that it constantly interferes with the Tax-payers.
- 5. The people are required to pay several kinds of Taxes, such as Income Tax, License Tax, Land Tax, Municipal Tax, Customs Duty, Chowkedaree, and many others. The present Bill not only leaves all these, but also taxes many of the transactions connected with them, such as receipts, leases, &c.
- 6. It will be seen from the above that very few are left free to perform their occupations without perpetual taxation.
- 7. Though the Income Tax is on a larger scale in comparison to the Stamp Duties, yet the effect of both to obstruct a man's business is the same. It will also be seen that the Income Tax is a temporary impost; but these Stamp Duties will perhaps be permanent.

- s. It is said that people in England pay willingly numerous kinds of Taxes. I should doubt if this be true of direct Taxes. But even if it be so, it is to be observed that there is a difference between their customs in this respect and those of the people in Hindoostan who have a special dislike to direct taxation.
- 9. It is evident that the Subjects will not be pleased to pay any such Taxes. But the Government has to provide for the extraordinary expenses of the State. It is therefore compelled for a temporary purpose to impose such Taxes. For this reason it has already levied the Income Tax wherein all sorts of incomes are included. As all mau's profits are embraced in the Income Tax, it is not consistent to impose on him any other Tax. When it is incumbent on the Government, in order to make up a deficiency, to increase such taxation, the people no doubt must obey. But they will, I think, deem it better and more easy to pay once for all, any Tax which may be right in principle and properly assessed, rather than be harassed with several kinds of Taxes and Duties. They will wish, after having paid one Tax, to be left to follow their several occupations unmolested.
- 10. Though the Government is compelled to impose Taxes to make up what is deficient, yet it is right and proper that the Government should consider what Taxes may be most easily paid by its Subjects, and what will give them least cause of dissatisfaction. I do not think that the Stamp Duty on the general transactions of life, falling upon learned and ignorant people of every class, is such a Tax.

## AMENDED BILL.

A Bill to consolidate and amon't the Law relating to Stomp Duties.

WHEREAS it is expedient to consolidate and amend the Law relating to Stamp Duties; It is enacted as follows:—

Repeal of Acts. into force, Act XXXVI of 1860 ('a consolidate and amend the Law relating to Stamp Daties), Act XL of 1860, (to amend Act XXXVI of 1860), and Act LI of 1860 (farther to amend Act XXXVI of 1860) are repealed, except in so far as they reseind other Acts or Regulations or parts of other Acts or Regulations, and except as regards Deeds, Instruments, or Writings which shall have been made or executed, and all proceedings or matters which shall have taken place before this Act shall come into force.

II. For every Deed, Instrument, or Writing which shall be executed from the time when this Act shall come into force, and which shall be of any of the kinds ing Sections.

specified as requiring Stamps by the Schedule A annexed to this Act, there shall be payable to Government a Stamp Duty of the amount indicated in the said Schedule to be proper for such Deed, Instrument, or Writing.

Penalty for drawprovided in Section XXIII of ing,&c, anstamped or this Act, shall accept, endorse, negotiate, pay, or receive payment of any Bill of Exchange, &c.

Cheque, or other similar Instrument, or if any person shall make, execute sign, or be a party to any Deed, Instrument, or other Writing, engrossed on unstamped or insufficiently Stamped paper or other material, which should bear a stamp of the value set forth in Schedule A, every such person so offending, (unless in any case in which a higher penalty is imposed by this Act), shall forfeit a sum not exceeding one hundred Rupees, or a sum equal to ten times the value of the Stamp omitted to be used, if the sum so calculated exceed one hundred Rupees.

IV. The Governor-General of India in CounGovernor-General cil shall prescribe the form,
in Council to prescribe the form, &c.,
of Stamps to be used. place of impressing, affixing,
or denoting thereupon the value of the same under
the provisions of this Act, and may from time to
time alter and vary the orders which he may
so issue. The orders made by the Governor-General of India in Council under this Section shall be
published in the Official Gazettes of the several
Presidencies and places in which such orders are
to be in force.

Receipt Stamps how to be denoted. And Drafts or Orders for the payment of money on demand and bearing the date on which the Draft or Order is made, may be denoted by a Stamp impressed upon the paper whereupon any such Instrument is written, or by an adhesive Stamp affixed thereto.

VI. The Duty chargeable on the transfer of a share of any Banking Corporation or Joint Stock Company, which by any Law applicable to such Corporation or Company can be effected by simple endorsement, may be denoted by an adhesive Stamp.

Governor-General in Council may authorize the use of adhesive Stamps for other Deeds, &c. part of the British Territories in India to be mentioned in such order of adhesive Stamps for any Deeds, Instruments, or Writings required to bear a Stamp other than the Instruments mentioned in the last two preceding Sections.

VIII. In any case where an adhesive Stamp the same shall not be used again: and if any shall be used as hereinbefore authorized, the person making Obliteration of adhesive Stamp when the Deed, Instrument, or Writused. ing to which such Stamp is affixed, shall, before the Deed, Instrument, or Writing shall be delivered out of his hands, eustody, or power, cancel the Stamp so used, by writing thereon his name or the initial letters of his name, or in such other manner as to show that such Stamp has been made use of, and so that the same shall not be used again; and if any person who shall write or give any Receipt or Discharge or make or sign any Draft or Order, or any other Deed, Instrument, or Writing with an adhesive Stamp thereon when an adhesive Stamp is allowed to be used, shall not bona fide in manner aforesaid cancel such Stamp, he shall forfeit a sum not exceeding one hundred Rupees.

IX. The Duty imposed by this Act on Foreign
Stamps on Bills of Exchange shall be
paid on account of all Bills drawn within, but payable out of, the British Territories in India, and on account of all Bills drawn out of the British Territories in India, which shall be endorsed, transferred, paid, or otherwise negotiated within those Territories wheresoever the same may be payable; and the Duty so imposed on Bills drawn out of the British Territories in India may be denoted by adhesive Stamps to be affixed to such Bills as hereinafter directed.

X. Every Bill of Exchange which shall purport to be drawn at any place Bills purporting to be drawn abroad deemed for the pur-poses of this Act to out of the British Territories in India shall, for all the purposes of this Act to poses of this Act, be deemed to be a Foreign Bill of Exchange drawn out of the British Territories in India, and shall be chargeable with Stamp Duty accordingly, notwithstanding that in fact the same shall have been drawn within those Territories.

XI. The holder of any Bill of Exchange The holder of a Territories in India, and not Bill drawn out of the British Territory to affix an adhesive having a proper Stamp affixed thereon as herein directed, whether the same be a single Stamp thereon before negotiating it. Bill or one of a set of two or more Bills, shall, before he shall present the same for acceptance or for payment or endorse, transfer, or in any manner negotiate such Bill, affix thereto a proper adhesive Stamp for denoting the Duty by this Act charged on the amount of such Bill when drawn singly, and the person who shall present such Bill for acceptance or payment, or who shall endorse, transfer, or in any manner negotiate such Bill, shall, before he shall deliver the same such Bill, shall, before he shall deliver the same out of his hands, custody, or power, caucel the Stamp so affixed by writing across the Bill as his endorsement, his name or the name of his firm and the date of the day and year on which he shall so write the same, or by affixing thereon or across the same the seal or mark which he is in the habit of using, or in such manner as to show that the Stamp has been made use of, and so that

person shall present for accep-Penalty for negotance or for payment, or shall

tiating such Bill without a Stamp af-fixed or for neglectpay or endorse, transfer, or in any manner negotiate any ing to cancel such Stamp. such Bill as aforesaid, whereon there shall not be such ad-

hesive Stamp as aforesaid, duly affixed, or if any person who ought as directed by this Act to cancel such Stamp in manner aforesaid shall refuse or neglect so to do, every such person so offending in any such ease shall be liable to the penalty prescribed in Section III of this Act; and no person who shall take or receive from any other person any such Bill as aforesaid either in payment or as a security, or by purchase or otherwise, shall be entitled to recover thereon, or to make the same available for any purpose whatever, unless at the time when he shall so take or receive such Bill, there shall be such Stamp as aforesaid affixed thereto and cancelled in the manner thereby directed.

XII. If any person shall, within the British Territories in India, draw any Penalty for draw-Bill of Exchange, purporting to be drawn in a set of two ing Bills purporting to be drawn in a set of three and not drawing the whole number of the set, or three, and shall not draw at the same time, on paper duly stamped as required by this Act, the whole number of Bills of which such Bills purports the set to consist, he shall forfeit a sum not exceeding one thousand Rupees.

XIII. Except as otherwise provided by this Effect of a writing not duly stamped. Act, no Deed, Instrument, or Writing, for which any Duty shall be payable under Section II of this Act, shall be received as creations. ting, transferring, or extinguishing any right or obligation, or as evidence in any Civil proceeding in any Court of Justice, whether established by Royal Charter or otherwise, or shall be acted upon in any such Court or by any public Officer, or shall be registered in any public Office or authenticated by any public Officer, unless such Deed, Instrument, or Writing be upon a Stamp, or when an adhesive Stamp shall be allowed to be used, shall bear a Stamp of a value not less than that indicated to be proper for it by the said Schedule A. Pro-

vided that every Deed, Instru-Proviso. ment, or Writing liable to Stamp Duty shall be admitted as evidence in any Criminal proceeding, although it may not have the Stamp required by this Act impressed thereon or affixed thereto.

XIV. Claure. Deeds inadvertent. ly executed on paper not bearing proper Stamp may be duly stamped on payment of proper Stamp Duty and penalty if brought to the Collector within six

1 .- If any Deed, Instrument, or Writing requiring to be stamped shall have been executed on paper not bearing the proper Stamp, the Collector of Stamp Revenue of the District, if satisfied that the omission or neglect to execute such Deed, Instrument, or Writing

Stamp did not arise from any intention to evade payment of the Stamp Duty prescribed by this Act for such Deed, Instrument or Writing, or otherwise to defraud the Government, may, on

payment of the proper Stamp Duty, or if the Deed, Instrument, or Writing shall be insufficiently stamped, such sum as with the amount of the Stamp upon such Deed, Instrument, or Writing, shall suffice to complete the prescribed amount and, as a pena'ty, double the amount required to make up the same, direct that such Deed, Instrument, or Writing be duly stamped; provided that such Deed, Instrument, or Writing be presented to such Collector for the purpose of having the proper Stamp affixed to or impressed upon it within sir weeks from the date of its execution. If the

Remission of pe- Collector be satisfied that the omission or neglect to execute such Deed, Instrument, or Writ-

ing arose solely from urgent necessity or unavoidable accident, he may remit the penalty prescribed by this Section.

Penalty if executed on unstamped or insufficiently stamp-ed paper and brought to be stamped after thirty days of execumenths of that date.

Clause. 2.-If any Deed, Instrument, or Writing requiring to be stamped under this Act, which shall have been executed on unstamped or insufficiently stamped paper, shall be brought to such Collector for the purpose of being properly stamped, after thirty days from the date of

its execution, but within four months from that date, such Collector, if satisfied that the omission or neglect to execute such Deed, Instrument, or Writing on paper bearing the proper Stamp, did not arise from any intention to evade the payment of the Stamp Duty prescribed by this Act for such Deed, Instrument, or Writing, or otherwise to defraud the Government, may, on payment of a sum sufficient to make up the proper amount of Stamp Duty, and as a penalty treble the amount required to make up the same, direct that the requisite Stamp be impressed on such Deed, Instrument, or Writing; or if such Deed, Instrument, or Writing shall not be brought to such Collector until after

after four months. the expiration of four months, from the date of its execution, the requisite Stamp

may be ordered to be impressed on payment of the sum required to make up the proper amount of Stamp Duty, and as a penalty twenty times the amount required to make up the same.

Collector to determine whether, on payment of penalty, a Deed, &c., executed on unstamped or in-sufficiently stamped paper shall be stamp-ed.

Clause. 3 .- It shall be the duty of the Collector of the Stamp Revenue of the District to determine whether the requisite Stamp shall be impressed on any Deed, Instrument, or Writing falling under the last two pre paper shall be stamp-ed. Clauses, which shall have been executed on un-stamped or insufficiently stamped paper.

Collector to decide under the preceding Section the proper amount of Stamp Duty to be impressed upon any Deed, &c.

Clause 4 .- Whenever a doubt shall arise respecting the proper amount of the Stamp to be impressed under this Section on any Deed, Instrument, or Writing, the Collector of Stamp Revenue of the District shall determine the amount of Stamp to be impressed upon such Deed, Instrument, or Writing. Clause 5 .- In any case falling within this Sec-

Board of Revenue, &c., may in certain cases order the pro-per Stamp to be impressed.

tion in which it shall appear to the Board of Revenue or the Chief Controlling Revenue Authority that a Collector of Stamp Revenue has directed an

improper Stamp to be impressed upon any Deed, Instrument, or Writing, such Board or other Authority as aforesaid, if the Stamp ordered by the Collector to be impressed upon such Deed, Instrument, or Writing shall not have already been impressed thereupon, may order the proper Stamp to be impressed upon such Deed, Instrument, or Writing upon payment of the proper amount of Stamp Duty and the penalty to which the holder of such Deed, Instrument, or Writing is liable under Clause 1 or Clause 2 of this Section.

Clause 6 .- The Board of Revenue or other chief Controlling Revenue Authority

Mitigation or remay, upon petition, order any penalty imposed under this Secturn of penalty un-der this Section. tion to be mitigated, and, if

paid, may order any part of it to be returned.

XV. The Stamp which shall be impressed under the last preceding Section shall be taken in any The Stamp impressed under the preceding Section to Court of Justice to be the proper Stamp required by this Act for the Deed, Instrument, be taken to be the proper Stamp. or Writing on which the same is impressed.

In cases falling under Section XIV, Civil Courts may may receive in evidence unstamped or sufficiently stamped of Sum-ciently stamped Deeds on payment of the proper Stamp Duty and penalty.

XVI. Clause 1 .- A Civil Court, in any case in which a Stamp might be impressed under Section XIV of this Act, may receive in evidence any Deed, Instrument, or Writing not bearing the Stamp prescribed by this Act on payment into Court of the proper amount of Stamp Duty

to be determined by the Court, whose decision on the point shall be final, together with the penalty required by the said Section.

Clause 2 .- An entry of such payment setting

forth the amount thereof shall Procedure on pay be made in a book to be kept ment under precedby the Court, and shall also be ing Clause. endorsed on the back of the

Deed, Instrument, or Writing, and shall be signed by the Court. The Court shall, at the end of every month, make a return to the Collector of the Stamp Revenue of the District, of the money (if any) which it has so received, distinguishing between the sums received by way of penalty and the sums received by way of Duty, stating the number and title of the suit and the name of the party from whom such money was received, and the date, if any, and description of the document, for the purpose of identifying the same ; and the Court shall pay over the money so received to such Collector, or to such person as he may appoint to receive the same. Such Collector or other proper Authority shall, upon the production of the Deed, Instrument, or Writing, with the endersement hereinbefore mentioned, cause it to be stamped thereon with a Stamp of the amount paid into Court on account of such Duty. The provisions contained in Clause 6 Section XIV of this Act as to the mitigation or payment of penalties paid to the Collector shall

be applicable to penalties paid into Court under this Section.

No unstamped or insufficiently stamped Deed, &c., to be stamped, except as aforesaid.

· XVII. No Deed, Instrument, or Writing executed on unstamped or insufficiently stamped paper shall be stamped at any time after the execution thereof, except as hereinbefore provided.

Procedure (in cases other than those pro-vided for in Section XIV for determin-XIV for determining the proper amount of Stamp Duty to be impressed on any Deed.

XVIII. When in any case other than the eases provided in Section XIV of this Act any person shall entertain any doubt respecting the proper amount of Stamp Duty for any Deed, Instrument, or Writing, he may apply to the Board of Revenue or the chief Controlling Re-

yenue Authority through the Collector of Stamp Revenue of the District for an adjudication with a view to remove such doubt, and shall at the same time pay a fee of ten Rupees, and thereupon such Board or other Authority as aforesaid shall determine the amount of Stamp which such Deed, Instrument, or Writing should bear, and on pay-ment thereof shall cause such Deed, Instrument, or Writing to be impressed with such Stamp, and an additional Stamp denoting that such adjudication fee has been paid. A Deed, Instrument, or Writing so stamped, shall be received in evidence as properly stamped in any Court of Justice.

XIX. The cost of transmitting by post any Cost of transmit-ting Deed, &c., to be required to be stamped under stamped, by whom any of the foregoing Sections to be paid. of this Act, and the cost of registering the same at the Post Office for transmission shall, in all cases, be borne by the party applying to have such Deed, Instrument, or Writing stamped.

XX. The Government shall not be responsible Government not for any loss or damage which responsible for loss or damage to Deed, Deed, Instrument, or Writing &c. entrusted to the Collector of Stamp Revenue of the District for the purpose of being stamped, and no person employed by the Government in the Stamp Department shall be responsible for any such loss or damage, unless such person shall wilfully, fraudulently, or by gross negligence, cause such loss or damage.

XXI. The provisions of Sections XIV and XVI of this Act shall not ex-Provisions of Sections XIV and XVI tend to Bills of Exchange or not to extend to Bills of Exchange, &c., drawn in India. other forms of orders for money, or to Receipts for money.

XXII. The payment of any penalty under Section XIV or Section XVI

Exemption from further penalties than those prescribed in Section XIV or XVI.

of this Act shall exempt the person paying the same from any further penalty for any such omission or neglect as is therein described, and if any

other such penalty shall already have been imposed, the same shall be taken so far as it goes in reduction of any penalty under the said Sections.

Persons receiving unstamped Drafts or Order for payment of money on de-mand may affix

XXIII. When any Draft or Order for the proment of money on demand Persons receiving chargeable with the Stamp Duty istamped Drafts or of one annu shall come to the hand of any person unstamped, it shall be lawful for such person

Stamps thereto. to after thereto the necessary adhesive Stamp and to cancel the same in the manner required by this Act, and upon so doing to charge the Duty against the person who ought to have paid the same, or to deduct such Duty from the sum so directed to be paid, and such Draft or Order shall, so far as relates to the Stamp Duty chargeable thereon, be good and valid; but this shall not relieve any person from the liability to the penalty which he may have incurred by issuing the said Draft or Order unstamped.

Penalty for executing or receiving only one number of a Policy of Marine Insurance purporting to be drawn in a set of two.

XXIV. If any person shall, within the British Territories in India, execute any Policy of Marine Insurance, purporting to be drawn in a set of two, and shall not at the same time execute on paper duly stamped as required by this Act, the

two numbers of which such Policy purports the set to consist, every such person so offending shall forfeit a sum not exceeding one thousand Rupees.

XXV. In modification of so much of Section

Refund in certain 98 of the Code of Civil Proce-

Refund in certain cases of half the amount of Stamp Duty on plaint in the event of agreement, compromise, or satisfaction. dure as declares that on the application of the plaintiff reciting the substance of any agreement, compromise, or satisfaction, in accordance with which a suit is adjusted and

disposed of, the Court, if satisfied that such agreement, compromise, or satisfaction has been actually entered into or made, shall grant a certificate to the plaintiff, authorizing him to receive back from the Collector the full amount of Stamp Duty paid on the plaint, if the application shall have been presented before the settlement of issues, or half the amount if presented at any time after the settlement of issues and before any witness has been examined,-it is enacted that if such application shall have been presented before the suit is called up for the settlement of issues, or in suits in which the summons to the defendant shall be for the final disposal of the suit, as directed in Section 41 of the said Code, and in Section 9 Act XLII of 1860 (for the establishment or Court of Small Causes beyond the local timits of the jurisdiction of the Supreme Courts established by Royal Charter) before the hearing of the suit has commenced, the Court, if satisfied that such agreement, compromise, or satisfaction has been actually entered into, or made, shall grant a certificate to the plaintiff, authorizing him to receive back from Collector half the amount of Stamp Duty paid on the plaint. Provided that no such certificate shall be granted if the adjustment between the parties be such as to require a decree to pass, on which process of execution can be taken out, or in any appealed suit.

XXVI. No larger sum shall be recoverable What sum recoverable under a writing bearing an optional stamp.

in any Court of Justice by reason of any Deed, Instru-ment, or Writing, for which an optional Stamp is indicated

to be proper by the Schedule A annexed to this Act than the largest sum for which, if specially stated in a Deed, Instrument,

or Writing of the same denomination, the Stamp actually used under the option so given would be of sufficient value. And no such Deed, Instrument, or Writing shall be held by any Court of Justice to be valid in respect to any sum of money larger than that for which the Stamp on the said Deed, Instrument, or Writing would be sufficient.

Stamp on certain Officer before whom an affidavit not made for the immediate purpose of being filed, read, or used in any Court of Justice, may be taken, shall receive or attest such affidavit, unless it be written on a Stamp of not less than the value prescribed by the Schedule A annexed to this Act.

Expense of providing Receipt Stamps, any sum of money, the receipt
Expense of providing Receipt Stamps, for which under this Act reing Receipt Stamps, quires a Stamp, shall (if requirde) give a receipt bearing the
proper Stamp indicated by this Act, and shall
bear the expense of furnishing the same, and in
case of refusal shall be liable to a penalty not
exceeding one hundred Rupees. The expense of
providing the Stamp of any Bill of Exchange,
Letter of Credit, Draft, Cheque on a Banker or
other person, Promissory Note, or other Order or
Obligation for the payment of money made or
drawn in, the British Territories in India (not
being a Bond, Instrument, or Writing bearing the
attestation of one or more witnesses), shall be borne
by the person making or drawing the same.

Stamp Duties blished by Royal Charter, or in any Court of Small Causes established within the local limits of the jurisdiction of any such Court, no Instrument or Writing of any of the kinds specified as requiring Stamps in the Schedule B annexed to this Act, shall be filed, exhibited, or recorded in any Court of Justice or Government Office, or shall be received on furnished by any public Officer, unless such Instrument or Writing be upon a Stamp prescribed as aforesaid by the Governor-General of India in Council, and of a value not less than that indicated to be proper for it by the said Schedule B.

XXX. Every provision contained in the Schedules annexed to this Effect of provision contained in the Act, shall be of the same force as if it were contained in the body of the Act.

XXXI. The Governor-General of Inidia in Governor-General in Council may, from time to time by an order to be published in the Official Gazette, in any District, or direct that, in the whole or in altogether exempt the same, &c.

direct that, in the whole or in any part of the British Territories in India to be specified in such order, such lower rates of Stamp Duty as she shall prescribe, shall be taken on all or any of the Deeds, Instruments, or Writings specified in the Schedules annexed to this Act, or altogether exempt the same and in like manner, as occasion shall require, cancel or vary such order to the extent of the powers hereby given. Such cancelment or variation shall also be notified in the Official Gazette.

XXXII. The local Government shall appoint
Officers for the collection of
Appointment of the Stamp Revenue, and shall
assign Districts to such Officers.

XXXIII. All orders passed by the Collectors of Stamp Revenue, shall be Orders of Collecopen to revision by the Board tors of Stamp Revenue open to revision by Board of Reveof Revenue, or other chief Controlling Revenue Authority, nue, &c. except orders passed under Sec. tion XIV of this Act, when the Collector shall allow a Deed, Instrument, or Writing not bearing the proper Stamp to have the proper Stamp impressed upon it, and orders passed under Section XLVII of this Act, when the Collector shall allow a new Stamp or the value in money to be given in lieu of any Stamp which shall have been damaged, soiled, or rendered unfit for use. All such orders shall be final and shall not be open to revision.

Licensed Stamp or cause to be licensed Venders

Venders.

Stamps may be supplied to such Venders for sale.

XXXV. Every Vender of Stamps shall at all
Licenses and Schetimes have his license, together
dules to be stuck up
in Stamp Vender's this Act, in the Vernacular
shop language of the District, stuck
up in a conspicuous situation in the place where
he sells the Stamps, on pain of a fine not exceeding fifty Rupees.

Endorsement of Stamps by Venders. On the back of every Stamp which he sells, except adhesive Stamps and Stamps used for Receipts, or for Bills of exchange, Promissory Notes, Drafts, or other Orders for money, Agreements for loans falling under Article 13 of the Schedule A annexed to this Act, or Bills of Lading, the date of issue, the name of the person to whom the Stamp is issued, and his own ordinary signature, on pain of a fine not exceeding one hundred Rupees.

Penalty for Vender who shall knowingly write a false name or date on the back of any Stamp which he is required to endorse under the last preceding Section shall be punished by a fine not exceeding five hundred Rupees, or imprisonment with or without hard habor not exceeding three months, or both.

Delay by Stamp Without delay deliver any Stamps. Stamp which he has in his possession for sale, on demand by any person tendering the value in any currency which the Vender is duly authorized to receive in payment for Stamps, on pain of a fine not exceeding one hundred Rupees.

XXXIX. Any Vender who demands or accepts for any Stamp any consideration other than that authorized.

Stamp Vender accepting any consideration other than the value therestion other than the currency as he is duly authorized to receive in payment for Stamps shall be punished by a fine not exceeding one hundred Rupees.

XL. Any Vender who demands or accepts for

Stamp Vender acceeding the value of such Stamp, shall be punished by imprisonation exceeding the value of the Stamp.

any Stampany consideration exceeding the value of such Stamp, shall be punished by imprisonment with or without hard labor for a period not exceeding

six months, or by a fine not exceeding ten times the value so demanded or accepted, or by both, and it shall be in the discretion of the Court or Officer passing the sentence to direct the value of the excess to be refunded out of such fine to any person from whom such excessive consideration may have been accepted.

XLI. Any Vender or other person who, after any period which may have Illegal sale of old been appointed by the Governor-General of India in Coun-

eil for the commencement of the use of new Stamps, sells any old Stamps, shall be punished by a fine not exceeding one hundred Rupees.

XLII. If any Vender refuse or omit to render any account required by the Stamp Vender reprovisions of any bond he may fusing or omitting have entered into, or to permit to render accounts. the Collector of the Stamp Revenue of the District or any Officer duly authorized by him to inspect his accounts or to examine the store of Stamps in his possession, it shall be

rized by him to inspect his accounts or to examine the store of Stamps in his possession, it shall be lawful for such Collector to proceed against such Vender for the recovery of the value of the balance of Stamps standing against him in the books of such Collector, or for the recovery of the balance of money standing against such Vender in the said books, in the same manner as Collectors of Land Revenue are authorized by law to proceed against persons owing revenue or rent to Government.

XLIII. Any Vender who, upon the determination or resignation of his license, does not, within such reasonable time as shall have been prescribed by the Collector of the Stamp Revenue of

the District, make over to some Officer duly authorized to receive the same an account of all his transactions in relation to Stamps kept according to the provisions of any bond he may have entered into, together with any Stamps remaining, or which ought to be remaining in his hands, and any balance of cash which may be due from him to Government on the abovementioned accounts shall be liable to a fine not exceeding five hundred Rupees; provided always that no Vender shall, by the payment of such fine, be exempt from any punishment provided by law for any embezzlement of which he may have been guilty, or from such proceeding as by the last preceding Section the Collector of the Stamp Revenue of the District is empowered to adopt for the recovery of the value of any Stamps or balance of cash remaining in the hands of or standing against such Vender.

On death of Stamp Vender, his Executor or Administrator, or in case there be no Executor or Stamps, &c., tobe delivered to a duly authorized Officer.

Administrator, any other person in possession of such Vender's effects shall, upon demand being made by the Collector of Stamp Revenue of the District or any Officer duly authorized by him, make over within a reasonable time to such Collector or Officer as aforesaid any Stamps which the deceased Vender shall have received and

shall not have issued at the time of his death, and any account of the transactions of such deceased Vender in relation to Stamps which shall have been kept according to the provisions of any bond which such deceased Vender may have entered into, of which Stamps and account such Executor, Administrator, or other person may have the possession, or be able to obtain the possession, on pain of a fine not exceeding five hundred Rupees.

\*\*XLV\*. The Collector of Stamp Revenue of the District may call your the

District may call upon the Proceedings surety of a Vender of Stamps against sureties of to make good the value of the balance of Stamps standing against such Vender in the books of such Collector, or the balance of money standing against such Vender in the books of such Collector, and on his failure to do so may proceed against such surety for the recovery of the value of the balance of Stamps, or for the recovery of the balance of money as aforesaid, in the same manner as Collectors of Land Revenue are authorized by law to proceed against the surety of a person owing

revenue or rent to Government.

XLVI. No person not being a licensed Vender of Stamps duly appointed shall sell any Stamp unless it has been in an authorized manner obtained for use and not for sale under pain of a fine not exceeding one hundred Rupees; provided that nothing in this Section shall be held to apply to any adhesive Stamp, or to any Stamp used for a Receipt, Bill of Exchange, Promissory Note, or other Order for money, or to an Agreement for a loan falling under Article 13 of the Schedule A annexed to this Act, or to a Bill of Lading.

XLVII. Clause 1.—If any Stamp Paper, after having been obtained in the Renewal of damanner allowed by this Act, shall have become damaged, maged or spoiled Stamps. Stamps. spoiled, or unfit for use either by any accident happening to the same, or because of some error in the drawing up or copying of any Deed, Instrument, or Writing thereupon, which being discovered before such Deed, Instrument, or Writing shall be finally signed and executed, renders the same of no avail; or when by reason of the death or refusal of the party whose signature may be necessary to effect the transaction intended by such Deed, Instrument, or Writing it remains incomplete and of no avail; or when by the refusal of any office or trust that may be granted by a Deed, Instrument, or Writing it has failed of the purpose intended; or if any Deed, Instrument, or Writing duly stamped shall not have been finally executed by reason of any accident having happened to the same or because of some error in the drawing up or copy-ing thereof having been discovered the same is rendered of no avail; or if by reason of failure of consideration, the transaction intended by such Deed, Instrument, or Writing cannot be effected, or such transaction has been effected by some other Deed, Instrument, or Writing duly stamped, or in the case of a Promissory Note, Bill of Exchange, or the like, if by non-delivery to the payee or person acting on his behalf, or from other cause, the same is never brought to use, and in the case of a Bill of Exchange other than a Bill drawn in sets as provided in this Act if it shall not have been presented for acceptance; in all such cases, it shall be competent to the Collector of the Stamp Revenue of the District, upon delivery being made of such Stamped Paper, so damaged, spoiled, or rendered unfit for use to cause a similar Stamp or Stamps of equal value to be delivered to the owner of such Stamp Paper, so damaged, spoiled, or rendered unfit for use, or to his representative, upon payment of the value of the Paper, on which the new Stamp shall be impressed. The provisions of this Section shall not extend to any Bill of Exchange drawn in a set, if any one of such set shall have been delivered to the payee.

ed to the payer.

Clause 2.—The owner of any Stamp which shall be damaged, spoiled, or rendered unfit for use as aforenewal.

Application for rendered unfit for use as aforesaid, shall prefer his applica-

said, shall prefer his application to the Collector of Stamp Revenue of the District in which he may have purchased the same, and if such Collector be of opinion that the application ought to be complied with, he shall deliver or cause to be delivered, subject to the provisions of this Act, to the party or his representative, a Stamp similar or of equal value to that which has been damaged, spoiled, or rendered unfit for use. Provided that the application be made within one year of the period when the Stamp shall have become damaged, spoiled, or rendered unfit for use.

Clause 3.—In any case in which under this Section a Collector may give a new Stamp in lieu of a Stamp damaged Stamps, instead of giving new Stamps.

Clause 3.—In any case in which under this Section a Collector may give a new Stamp in lieu of a Stamp damaged, spoiled, or rendered unfit for use, he may, if he shall see fit, re-pay to the party

making the application the amount of such Stamp in money.

XLVIII. Clause 1.—From the time when this

Conveyance to state truly the amount of the purchase money.

Act shall come into force, in case of the sale of any land, annuity, or other property, real or personal, moveable or immoveable, not being a share of any

veable, not being a share of any Banking Corporation or Joint Stock Company, when the same is transferred by simple endorsement, or of any right, title, interest, or claim in any such property, when a Duty is imposed by this Act on the conveyance thereof, the full purchase or consideration money directly or indirectly paid, or secured or agreed to be paid for the same, shall be truly expressed and set forth in words at length in the principal Deed, Instrument, or Writing, whereby the property sold shall be conveyed to or vested in the purchaser or in any other person; and if the full purchase or consideration money shall not be fully and truly expressed and set forth in the manner above directed, the purchaser and seller shall each forfeit a sum not exceeding five hundred Rupees, and be charged with the payment of five times the amount of the excess of Duty which would have been payable for such Deed, Instrument, or Writing, in respect of the full purchase or consideration money, if the same had been duly expressed in such Deed, Instrument, or Writing, beyond the amount of Duty actually paid for the same.

Penalty if person employed to prepare a Conveyance inserts a less sum than the true purchase money.

Clause 2.—If any person shall knowingly and wilfully insert or set forth in any such Deed, Instrument, or Writing, any less amount than the full and true purchase or consideration money directly or indirectly paid or secured

or agreed to be paid for the same, he shall incur the penaltics prescribed in the preceding Clause of this Section.

XLIX. No person shall be proceeded against for any offence affecting the Prosecution only Public Revenue under this Act, to be by Collector of Stamp Revenue, &c. except at the suit or prosecution of the Collector of the Stamp Revenue of the District or other Officer specially authorized by the Government in that behalf.

L. Every offence punishable by this Act may be tried by any Officer exer-Offences cognizable cising the powers of a Magis-by Magistrate or trate or of a Subordinate Magistrate of the Peace.

Justice of the Code of Criminal Procedure, or by a Justice of the Peace.

II. If any person sentenced to a fine under the provisions of this Act shall Imprisonment in not pay the fine to which he case of non-payment shall be sentenced, it shall be lawful for the Magistrate or Justice of the Peace who passed the sentence to issue his warrant to levy the amount by distress and sale of the goods and chattels of the party fined, or to sentence the offender to imprisonment until the payment of the fine or the expiration of a term to be assigned, not exceeding three months, whichever shall first take place.

Rewards to informers.

Rewards to informers.

Rewards to informers.

fine imposed and recovered under this Act may be awarded by the Magistrate or Justice of the Peace imposing the fine to the informer.

LIII. Throughout this Act and the Schedules annexed to it, the word "Stamp," except when the Interpretation. contrary shall appear from the context, is used to signify a "Stamp." stamped piece of paper or other stamped material for writing on; and by the " Value." "value" of a Stamp is meant a sum indicated by words or figures duly impressed upon such piece of paper or other material. The term "Bill of Exchange" in-"Bill of Excludes a Hoondee or any other change. Instrument of a like nature. The word "Deed" includes " Deed." every Instrument of the nature of a Deed whether under a Seal or not. The word " Paper" includes Parch-" Paper." ment, Vellum, or other similar material. The word "Sheet" denotes a stamped "Sheet." paper or other material of the size prescribed by the Governor-General in Council under Section IV. Words importing the singular number shall include Number. Number. the plural number, and words importing the plural number shall include the singular number. Words im-Gender. porting the masculine gender shall include females. The word " Month" means a Calendar " Month." month.

Commencement of into force from the 1st of May 1862.

#### SCHEDULE A.

Containing a specification of the Deeds, Instruments, and Writings which require to be stamped under this Act, and of the proper Stamps for such Deeds, Instruments and Writings.

PROPER STAMPS.

1 Rupee.

1. Agreement, or any Minute or Memorandum of an Agreement, not being of the nature of a Bond or other Obligation for the payment of money, or of a Conveyance, or of a Deed of Mortgage, Gift, or Dower, and not being otherwise provided for in this Schedule, whether the same be only evidence of a contract

or obligatory upon the parties

Note.—If two or more letters are offered in evidence to prove an Agreement between the parties who shall have written such letters, it will be sufficient if any one of such letters be

stamped as an Agreement.

If the Agreement, or Minute or Memorandum be of the nature of a Bond or other obligation for the payment of money, or of a Conveyance, or of a Deed of Mortgage, Gift, or Dower ..

2. Agreement for an annual or any periodical payment ...

3. Agreement, or Minute or Memorandum for a lease, or of the terms and conditions on which any land, house, or other real

property is let, held, or occupied

Provided that any lease afterwards made of the same land, house, or other real property in pursuance of such Agreement, Minute or Memorandum, shall be chargeable with a Stamp Duty of 8 Annas only, to be denoted by a Stamp, which shall be affixed to such lease by the Collector of Stamp Revenue of the District upon the production of the Agreement, Minute, or Memorandum bearing the proper Stamp, and not otherwise.

4. Agreement to cultivate, manufacture, produce, provide,

or deliver any article in consideration of advance made-If the amount advanced do not exceed 50 Rupees If it exceed 50 Rupees but do not exceed 100 Rupees If it exceed 100 Rupees but do not exceed 200 Rupees If it exceed 200 Rupees but do not exceed 500 Rupees

If it exceed 500 Rupees 5. Agreement or Contract, or any Minute or Memorandum of an Agreement, made for or relating to the sale or purchase of any Security of the Government of India, Railway Scrip, Share in any Joint Stock Company, or Bill of Exchange to the amount or value of 100 Rupees

Exemptions.

Agreement or Contract, or any Minute or Memorandum of an Agreement, made for or relating to the sale or purchase of any Security of the Government of India, Railway scrip, Share in any Joint Stock Company, or Bill of Exchange, if not of the amount or value of 100 Rupees.

Agreement or Contract, or any Minute or Memorandum of an Agreement, made for or relating to the sale of any goods or

6. Agreement for the hire of a Steamer for tugging a vessel, if for a single trip within the limits of the Port

Beyond the limits of the Port

Agreement for service or personal employment by the month or for any longer period-

If the amount of monthly salary or wages secured by such Agreement do not exceed in value 5 Rupees

If the amount so secured exceed 5 Rupees but do not exceed 20 Rupees

If the amount so secured exceed 20 Rupees but do not exceed 50 Rupees

In any other case

The same Stamp as prescribed by this Schedule for such Instrument.

The same Stamp as for a Bond for the amount of ten years' payment, or of the total sum secured if less.

The s he same Stamp as for a Lease for the same perty on the same terms and conditions.

Rupees.	Annas.
0	I
0	2
0	4
0	8
1	0
	50.05

1 Anna.

8 Annas.

1 Rupee.

8 Annus.

1 Rupee.

The same Stamp as the original Deed.

#### EXEMPTION.

Agreement for service or personal employment for any period

8. Affidavit or solemn declaration not made for the immediate purpose of being filed, read, or used in any Court of Justice, per sheet

9. Assignment, if not of the nature specified under the head of Conveyance or Settlement, nor specially exempted—

In any case where the Assignment is of any interest secured by an original Deed, Instrument, or Writing on a Stamp of a value less than eight Rupees

In any other case

EXEMPTION.

Transfer by mere endorsement of a Bill of Exchange, Promissory Note, or other negotiable Instrument, or of a Bill of Lading; and transfer by Assignment of a Policy of Insurance.
10. Bill of Exchange, Letter of Credit, Draft, Cheque,

Promissory Note, Hoondee, or other Order or Obligation for the payment of money not being a Bond, Instrument, or Writing bearing the attestation of one or more witnesses—

If payable on demand and bearing the date on which it is 1 Anna.

made, and if the sum payable exceed twenty Rupees

If drawn singly.

If payable at any period not exceeding one year after date

		xceeding			Rupees	
Wher	excee	ling 100 and not	exceeding		"	
	25	250	"	500	"	
	23	500	"	1,000	"	
	"	1,000	2)	2,500	"	
	"	2,500	"	5,000	"	
	,,,	5,000	"	10,000	"	
	,,,	10,000		20,000	,,,	
	"	20,000		30,000	2)	

And for every further 10,000 Rupees or for any part of every further 10,000 Rupees, if drawn singly, 6 Rupees in addition; if drawn in a set of two, each to be stamped 3 Rupees in addition; if drawn in a set of three, each to be stamped 2 Rupees in addition.

If drawn in a set of more than three, each of the set in excess of three to be stamped as required for each one of a set drawn in a set of three.

If not drawn singly, each of the set shall state that it is drawn in a set of two or three and shall denote on the face thereof that it is the first, second, or third of the set as the case may be.

If payable at a period exceeding one year after date or } The same Stamp as for a Bond for the payment of the same amount. sight

11. Bill of Lading of or for any goods to be exported

Bill of Sale.—See Conveyance and Mortgage.

12. Bond or other Obligation for the payment either absolutely or conditionally of any definite or certain sum of money,'s not otherwise charged for or expressly exempted from the payment of Stamp Duty in this Schedule-

8 Rupees,

If drawn in a set of two, each to be stamped.

Rs. As. 0 1 0 1 0 0 1 0 3 0 6 0 0 6 0 3 0 0 9 0 12 0 6 0 0 4 1 8 0 12 0 3 0 8 0 6 0 0 12 6 0 0 0 0

4 Annas for a single Bill, Acknowledgm Instrument, or each part of every set

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ю	W 25		-	STA	***
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If for	any sum no	t excee	ding	50	Rupees	
Above	50 I	Rupees a	and not exceeding	100	"	
27	100	"	ditto	200	"	***
2	200	22	ditto	300	,,	
	300	33	ditto	500	33	
"	500	"	ditto	700	33	
27	700	. 22	ditto	1,000	"	
, ,,	1,000	"	ditto	2,000	"	
33	2,000	22	ditto	3,000	"	***
32	3,000	>>	ditto	5,060	"	
32	5,000		ditto	10,000		
25	10,000	"	ditto	20,000	"	
"	20,000	.,,	ditto	40,000	"	
n	40,000	25	ditto	60,000	"	•••
33	60,000	"	ditto	80,000	27	***
22	80,000	"	ditto	1,00,000	33	**
And Con		hor nor		1,00,000	"	***
	every furt		0 01		"	***
And for	every furt	ner		1,00,000	2 22	***

13. Bond or Agreement for a loan made upon the deposit of Title Deeds or a Note or other Security of the Government of India, Share or Debenture of any Railway or Joint Stock Company, Bill of Lading, Warrant for Goods deposited in a Bonded or other Warehouse, or Assignment of any Goods, with or without a deposit of the acceptance or Promissory Note of the borrower. Provided that no such Agreement is drawn in the form of a Bond or of a Bill of Exchange or Promissory Note, or in any such way as would render it a negotiable Instrument passing by endorsement, for whatever amount, in case the period of such loan shall not exceed one month

If such loan is for a period exceeding one month and not exceeding two months

If such loan is for a period exceeding two months and not exceeding three months

14. Bond or other Obligation concerning respondentia and bottomry

15. Bond or other Obligation given as security for the transfer of any Government Security or Stock of any public Company, or for the delivery or accounting for any matter or thing capable of being valued

16. Bond or other Obligation for an annual or any periodical payment, not being interest upon any principal sum secured by the Bond or other Obligation, whether for a fixed or for an indefinite period

17. Bond or other Obligation when the amount of the money to be secured is not specified

When the amount is limited to a certain sum

18. Bond or other Obligation for the due execution of an office or work, and any other Bond not otherwise specially provided for

19. Bond or other Obligation taken as collateral security with some Deed or Instrument executed on the Stamp prescribed for a Conveyance or Money Bond, or as security for the performance of any other Contract, Covenant or Agreement, not being for the payment of money, the transfer of property, or

the satisfaction of any pecuniary demand

20. Certificate, that is to say, a document denoting or intended to denote the right or title of the holder thereof, or any person, to any Share or Shares or Scrip in any Joint Stock or other Company, or proposed or intended Company, or any Certificate declaring or entitling the holder thereof, or any person, to be or become the proprietor of a Share or Shares or Scrip of

or in any such Company.

21. Charter-party, or any Agreement or Contract for the Charter or hiring of any sea-going Ship or Vessel

	Rupees.	Annas.
	0	4
	0	8
	1	0
	2	0
	4	0
	5	0
	6	0
	10	0
	15	0
	25	0
	35	0
	60	0
	100	0
	125	0
	150	0
	200	0
100	Rupees	
200		

Rupees.	Annas.
2	0

The same Stamp as for a money Bond for the like amount.

The same Stamp as for a Bond for the payment of the amount engaged to be paid or accounted for, or of the value of the thing to be delivered or transferred.

The same Stamp as for a Bond for the payment of a sum equal to ten times the yearly payment, or of the total sum secured, if less.

An optional Stamp-See Section XXVI of the

The same Stamp as for a Bond for the payment of such limited sum.

An optional Stamp-See Section XXVI of the Act.

The same Stamp as the Deed, Instrument, Contract, Covenant, or Agreement, if of value not exceeding eight Rupees; otherwise a Stamp of eight Rupees.

2 Rupees

22. Composition Deed, or other Instrument of Composition

between a debtor and his creditor

23. Conveyance or Deed or Instrument of any kind or description whatsoever, executed for the sale or transfer, for a consideration, of any land, tenement, rent, annuity, or other property, real or personal, moveable or immoveable, or of any right, title, or claim to or upon, or interest in, any land, house, rent, annuity, or other property, that is to say, for or in respect of the principal or only Deed, Instrument, or Writing whereby the property sold shall be conveyed to or otherwise vested in the property sold shall be conveyed to, or otherwise vested in, the purchaser, or to some other person by his direction—

When the purchase or consideration money therein expressed ? or denoted shall not exceed one hundred Rupees

Above	100	Rupees	and not exceeding	200	Rupees	
32	200	,,	ditto	400	33	
33	400	23	ditto	800	11	
"	800	23	ditto	1,200	"	
	1,200	"	ditto	2,000	"	
"	2,000		ditto	3,000		
22	3,000	"	ditto	4,000	"	
33	4,000	"	ditto	5,000	"	
23	5,000	"	ditto	7,500	"	
2)	7,500	"	ditto	10,000	39	t
33	10,000	33	ditto	20,000	"	
33	20,000	"	ditto	40,000	23	
77	40,000	"	dicto	60,000	23	*
23	60,000	33	ditto		,,,	*
"	MATERIAL PROPERTY.	33	ditto	80,000	12	•
37	80,000	Couthon	aitto	1,00,000	22	
	for every			50,000	33	
Or pa	irt thereo					٠
	THE PERSON NAMED IN COLUMN 2 I	STATE OF THE PARTY OF	THE RESERVE OF THE PARTY OF THE	The second secon	Committee of the latest the lates	

Conveyance when the consideration is an annuity

Conveyance of any kind whatever not otherwise charged, if the value of the property conveyed or of the consideration for the Conveyance be stated or appear on the face of the Convevance

If no value appear on the face of the Conveyance

26. Conveyance or Transfer of a Share of a Banking Corporation or Joint Stock Company, whether by Deed or endursement, when the market value of the Share transferred does not exceed 100 Rupees, per Share

When it exceeds 100 Rupees and does not exceed 200 Rupees When it exceeds 200 Rupees and does not exceed 300 Rupees

When it exceeds 300 Rupees and does not exceed 400 Rupees and for every 100 Rupees a further Duty of 4 annas, and for the conveyance or transfer of every quarter or half of any such Share, a corresponding rate of Duty.

### EXEMPTION.

All transfers of subscription to any of the Government Loans, or other Government Securities.

27. CO-PARTNERSHIP .- Deed or other Instrument of-

28. Copy.-Copy or Extract of any Deed, Instrument, or Writing attested or certified to be a true copy or extract and furnished for the purpose of being given in evidence in any Civil or Revenue Proceeding or made for the security or use of any person being a party to, or taking any benefit or interest immediately under such Deed, Instrument, or Writing

Note.—Every copy bearing the proper Stamp which shall at any time be offered in evidence shall be deemed to have been

made for that purpose.
29. Where such copy may be made for the security or use of any person not being a party to, or taking any benefit or interest immediately under the Deed, Instrument, or Writing, 8 Rupees

1 Rupee.

Rupees.	Annas.
2	0
4	0
8	0
12	0
20	0
30	0
40	0
50	0
75	0
100	0
150	0
200	0
300	0
400	0
500	0
200	0
100	0
Cabana Control of the State Co	THE RESERVE THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO I

The same Stamp as for a Conveyance when the purchase money is equal to ten times the annuity.

The same Duty as would be charged if s consideration in money equal to such value were expressed in the Conveyance as the consideration thereof.

50 Rupees.

4 Annas.

8 ditto.

12 ditto. 1 Rupee.

8 Rupees.

he same Duty as prescribed for the original Deed, Instrument, or Writing by this Schedule.

8 Annas

- 30. Copy attested or certified to be a true copy or made for the purpose of being given in evidence in any Civil or Revenue Proceeding, of any Will, Testament, or Codicil, or of any Probate or Probate Copy of any Will or Codicil, or of any Letter of Administration, or of any confirmation of any Testament, Testamentary, or Dative, or of any part thereof respectively ...
- 31. Copy or Extract of any Deed, Instrument, or Writing annexed to any Deed, Instrument, or Writing. ...
- 32. Copy, authenticated or certified, of any record, letter, account, statement, report, or other writing, furnished to any individual from any Government Office, per sheet ...

For copies of Judicial or Revenue Papers given from Courts of Justice, Revenue Offices, &c.

## EXEMPTION.

Copy of any paper which any Public Officer is required to make or furnish, for which a Stamp is not specially required by this Schedule.

33. COVENANT.—Any separate Deed of Covenant made on the sale or mortgage of any immoveable property or of any right or interest therein (the same not being a Deed chargeable with ad valorem Duty under the head of Conveyance in this Schedule) for the conveyance, assignment, surrender, or release of such property, right, or interest, or for the title to or quiet enjoyment, freedom from incumbrance, or further assurance of such property, right, or interest, or otherwise by way of indemnity in respect of the same, or for the production of the Title Deeds, or Muniment of Title relating thereto, or for all or any of those purposes.

34. Deed of Gift or Dower whether to take effect on the instant, or at a future period, determinate or indeterminate ...

35. Deed of any kind not otherwise charged or expressly

exempted from Stamp Duty by this Schedule.

36. Duplicate, or counterpart of any Deed, Instrument, or Writing of any description whatever chargeable with Duty under this Act

If the Duty chargeable on the original exceed 8 annas, but do not exceed 10 Rupees

If the Duty chargeable on the original exceed 10 Rupees,

but do not exceed 50 Rupees

If the Duty chargeable on the original exceed 50 Rupees ...
Provided that such duplicate or counterpart Stamp shall be affixed by the Collector of Stamp Revenue of the District upon the production of the original Deed bearing its proper Stamp and not otherwise.

### EXEMPTION.

Counterpart of a lease executed by a ryot or other actual cultivator of the soil; provided that no fine or premium be paid as part of the same transaction.

## (For Madras and Bombay.)

Counterpart of a lease executed between landlord and tenant relative to lands in the Presidency of Madras or Bombay subject to the payment of Revenue to Government.

A counterpart of a lease includes a Kubuleut and the like.

37. Exchange.—Any Deed, Instrument, or Writing whereby any real property shall be conveyed or surrendered in ex-

change for other property.

38. Lease.—Any lease made in perpetuity, or for a term of years, or period determinable with one or more lives, or otherwise contingent, in consideration of a sum of money paid in the way of premium, fine, or the like, if without rent

1 Rupee.

The same Stamp as the Deed, Instrument, or Writing from which the copy or extract is made, if of value not exceeding 8 annas; otherwise 8 annas per sheet.

8 Annas.

See Schedule B.

10 Rupees.

The same Stamp as for a Conveyance.

As an Agreement.

The same Duty as the original when such Duty does not exceed 8 annas,

1 Rupee.

2 Rupees.

5 Ditto.

The same Stamp as for a Conveyance.

The same Stamp as for a Conveyance or Dece of Sale for a sum of the amount of such can sideration.

39. Any lease of any land, house, or other real property at When the lease is for a a rent, without any payment of any sum of money by way of period not exceeding one period exceeding one year. fine or premium-

As.

4

8

12

0

0

0

0

0

0

0

0

0

0

130

2

4

16

24

40

100

200

Rs.

0

0

1

2

16

32

48

80

200

400

As.

12

11

0

0

0

0

0

0

0

0

Where the rent calculated for a whole year shall not exceed in value 24 Rupees

Exceedin	g 24	Rupees	but	not exceeding 50	Rupees	
1)	50	11	11	100	75	POPULATION OF THE PARTY OF THE
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for ever	rv add	itional !	25.00	0 or for any part	of every	addi-

tional 25,000 Rupees

40. Any lease of any land, house, or other real property at a rent for an indefinite term, and without any payment of any sum of money by way of fine or premium

41. Any lease of any land, house, or other real property, stilating for a rent, granted in consideration of a fine or premium

A Stamp of value equal to the joint value of the Stamps for a Conveyance in consideration of the fine, and a lease for the rent. pulating for a rent, granted in consideration of a fine or premium ]

100	0	200	0	
The same Stam ceeding one y		a lease for	a period	ex

## EXEMPTIONS.

Any lease executed to a ryot or other actual cultivator provided that no fine or premium be paid as part of the same transaction.

(For Madras and Bombay.)

Every lease or other engagement executed between landlord and tenant, relative to land, in the Presidency of Madras or Bombay, subject to the payment of Revenue to Government.

42. Letter, or Power of Attorney, not being of the kinds provided for in Schedule B.

If the Letter or Power of Attorney be for the performance of one act only and the value of the property to be dealt with be expressed in the Letter or Power and do not exceed 500 Rupees ...

43. Warrant of Attorney to confess Judgment, or Cognovit, unless taken as collateral security for the payment of any sum of money secured by another Instrument stamped with an ad

valorem Stamp under this Act If given for securing any sum of money exceeding 500 Rupees, for which the person giving the same shall then be in actual custody under an arrest on mesne process or in

execution. If given as such collateral security as abovementioned

Note.—For Wakalutnamahs, Mooktarnamahs, and other powers required to be filed for the conduct of suits or proceedings of any kind pending before the Courts of Justice or before the Revenue Authorities

44. Letter of license from a creditor to his debtor ... 45. MORTGAGE.—Any Deed of Mortgage or Conditional Sale, Assignment, Pledge, or Hypothecation, or of any Acknow-ledgment in the nature of a Mortgage, Conditional Sale, Pledge, or Hypothecation of or in respect of any immoveable property with or without possession given or of any personal property without possession given, intended as a security for money due or to be lent thereupon; also any Deed or Contract accompanied with a deposit of Title-Deeds to any property where the same may be made as security for payment of money due on lent at the time

4 Rupees.

The same Stamp as for a Bond.

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4			0
5			0

See Schedule B.

Rupees. Annas

The same Stamp as for a Bond for the payment of the amount due or lent.

46. Deed of Mortgage or Conditional Sale, Assignment, Pledge, or Hypothecation, or of any Acknowledgment in the nature of a Mortgage, Conditional Sale, Assignment, Pledge, or Hypothecation given for a loan or advance made on the deposit of any personal property

of any personal property

47. Deed of Mortgage or Conditional Sale, Assignment,
Pledge, or Hypothecation with or without possession given of
any immoveable property or of any right, title, or interest
therein, intended as security for the transfer of a Government
Security, or for the payment of an Annuity for a fixed period,
or for the delivery at a future date of any matter or thing
capable of being valued

48. Deed of Mortgage or Conditional Sale, Assignment,

48. Deed of Mortgage or Conditional Sale, Assignment, Pledge, or Hypothecation with or without possession given of any immoveable property, or of any right, title, or interest therein given for the security of an Annuity for an indefinite period, such as a Life Annuity

Where it may be stipulated that the amount secured by such Mortgage shall not exceed a certain sum

Where the total amount secured by the Mortgage is unlimited

49. Deed of Mortgage where a Bond shall have been already taken for the amount secured, or where from any other cause the Mortgage shall act merely as a collateral security to some other transaction in which an Instrument requiring a Stamp has been executed

Note.—Where there are more Deeds than one required to execute the Mortgage in the manner desired by the parties, then for every other Deed than the principal Deed; provided the original Deed has been duly stamped ...

EXEMPTION.

Letter of Hypothecation accompanying a Bill of Exchange.

50. MORTGAGED PROPERTY.—Re-conveyance of—
51. MORTGAGED PROPERTY.—Release of an equity of redemp-

52. NOTARIAL ACT.—Any Notarial Act whatsoever not otherwise charged in this Schedule

53. Partition by private Agreement or made by a Public Officer, of an estate or property, real or personal, or in the nature of separation of brotherhood, as amongst Hindoos, for each sharer's copy of the Deed of Partition—

When the sharer's portion does not exceed one hundred Rupees in value

Exceeding 100 Rupees and not exceeding 200 Rupees

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39	200	22	33	33	"	400	33	
33	400	- 37	2)	,,,	33	600	"	
22	600	,,	"	22	23	800	"	
	800					1 000		

And for every additional four hundred Rupees, or part thereof

When the subject of the partition, consisting either wholly or in part of other property than money, and money not being part of such subject is paid, or agreed to be paid for the purpose of compensating any difference from just proportion in the partition actually made of that subject

54. Policy of Insurance, or other Instrument, by whatever name the same shall be called whereby an Insurance shall be made upon any life or upon any event depending upon any life or against loss or damage by fire upon any building or property not of the description mentioned in Article 55—

For every sum of one thousand Rupees and also for each and every fractional part of one thousand Rupees

55. Policy of Insurance of any ship, vessel, sloop, lighter boat, or the like, or of any goods or property on board, or upon the freight of any ship, vessel, sloop, lighter boat, or the like, or upon any other interest relating thereto, or upon any voyage where the premium shall not exceed two per centum on the sum insured—

The same Stamp as for a Promissery Note.

The same Stamp as for a Bond for the payment of the total amount assured, or for the bond fide value.

The same Stamp as for ten times the annual payment.

The same Stamp as for a Deed of Mortgage of such limited sum.

An optional Stamp—See Section XXVI of the Act.

The same Stamp as for the Bond or other Instrument, if of value not exceeding eight Rupees, otherwise a Stamp of eight Rupees.

The same Stamp as for the principal Deed if of value not exceeding eight Rupees; otherwise a Stamp of eight Rupees.

The same Stamp as for an Assignment.

The same Stamp as for a Conveyance.

Rupees. Annas.

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0	8	
Rupees.	Annas	
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...

A Stamp of value equal to the joint value of the Stamp which would have been required had the subject of partition been actually divided with the just proportion and of the Stamp for a Conveyance or Deed of Sale for sum equal to the amount so paid, or agreed to be paid, for the purpose of compensating the difference therefrom.

Rupees. Annas.

If executed singly,

Annas.

0 8

If executed in sets of two, each to be stamped.

Annas.

0 4

If the whole sum insured shall not exceed one thousand Rupees

If the sum insured exceed one thousand Rupees, for every one thousand Rupees eight annas if executed singly; and if executed in a set of two, four annas for each number.

Where the premium shall exceed two per cent on the sum insured, if the whole sum shall not exceed one thousand Rupees

If the sum insured exceed one thousand Rupees, for every one thousand Rupees and also for any fractional part of one thousand Rupees whereof the same shall consist, one Rupee if executed singly; and if executed in a set of two, eight annas for each number.

If drawn in a set of more than two, each of the set in excess of two to be stamped as required for each one of a set drawn if a set of two.

Note .- A Letter of coner or engagement to issue a Policy of Note.—A Letter of cover or engagement to issue a Policy of Insurance does not require a Stamp. Provided that, unless such letter or engagement bear the full Stamp prescribed for a Policy of Insurance, no money shall be paid or payable upon it, nor shall it be filed, exhibited, or recorded in any Court in India otherwise than to compet the delivery of a Policy on the prescribed Stamp.

Promissory Note .- See Bill of Exchange.

56. Promissory Note for the payment of any sum by instalments, or for the payment of several sums at different dates, so that the whole of the money to be paid shall be definite and certain .

57. Protest of any Bill of Exchange or Promissory Note for any sum of money

58. Protest of any Commander or Master of a vessel ...
59. Protest. Notice of intention of—of any Commander or

Master of a vessel

60. Receipt or discharge given for the payment of money or in acquittal of a debt paid in money or otherwise, when the sum received, discharged, or acquitted, exceeds twenty Rupees.

## GENERAL EXEMPTIONS.

Letter sent by post acknowledging the arrival of a Currency or Promissory Note, Bill of Exchange, or any Security for

Receipt or discharge for the rent of land paying Revenue to Government, granted to any ryot or other actual cultivator for the rent of land cultivated by him.

Receipt or discharge written upon any Promissory Note, Bill of Exchange, Draft, or Order for the payment of money, duly stamped.

Receipt or discharge written upon or contained in a Mortgage Deed, or other Security, or a Deed of Conveyance, Settlement, Personal Bond, or other Instrument duly stamped, acknowledging the receipt of the consideration money therein expressed or the receipt of any principal money, interest, or annuity thereby charged.

If executed singly.	If executed in sets of two, each to be Stamped.
Rupee.	Annas.
1 0	0 8

The same Stamp as for a Bond for the payment of the whole amount.

Rupees.	Annas.
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0	8
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Receipt given for money deposited in any Bank, or in the hands of any Banker, to be accounted for, whether with interest or not, provided the same be not expressed to be received of or by the hands of any other than the person to whom the same is to be accounted for. Provided always, that this exemption shall not extend to a receipt or acknowledgment for any sum paid or deposited for or upon a letter of any allotment of a share, in respect of a call upon any scrip or share of or in any Joint Stock or other Company, or proposed or intended Company, which last mentioned receipt or acknowledgment, by whomsoever given, shall be liable to the Duty charged upon a receipt.

- 61. Release to an Executor or Trustee from his trust ...
- 62. Schedule referred to in any Agreement, Lease, Bond, Deed, or other Instrument, per sheet
- 63. Settlement, Marriage Settlement, &c., namely any Deed or Instrument, whereby any sum of money, or any Government Security or other property, real or personal, shall be settled, or agreed to be settled, upon or for the benefit of any person, in any manner whatsoever
- 64. Shipping order for or relating to the conveyance of any goods on board of any Ship or Vessel
  - 65. WARRANT. Bonded Warehouse-

## GENERAL Exemptions.

Any Deed, Instrument, or Writing of any kind made or executed by or on behalf of the Government by any Government Board, Commission, Court, Officer, or Agent.

Note.—The foregoing exemption does not extend to any Deed, Instrument, or Writing, executed to or by a Court of Wards, Local Agent, or Officer acting under the authority of any such Court or Agent, or to or by any Administrator General or a Receiver appointed by any Court; neither does it extend to a sale made for the recovery of an arrear of revenue or rent, or in satisfaction of a decree or order of Court, in any of which cases the purchaser shall be required to pay, along with the purchase money, the price of the requisite Stamp, or else provide such Stamp, and shall receive from the Officer conducting the sale a Deed of Sale executed on the proper Stamp.

Renunciation of land executed by a Ryot or other actual cultivator of the land to his landlord.

Will, Testament, and the like, together with a Deed merely declaratory of trust or appointment or apportionment or otherwise, in execution of powers, or pursuant to any previous Settlement, Deed, or Will.

Note.—(a) Any Deed, Instrument, or Writing required by the foregoing Schedule to be stamped may be written on one or more Stamps, if the value of the Stamps used amount to the value required by the Schedule.

(b.) When of several Deeds, Instruments, or Writings, a doubt shall arise which is the principal, it shall be lawful for the parties to determine for themselves which shall be so deemed. In any case, however, where there are more Deeds than one, every other Deed than the principal requires the same Stamp as the principal Deed, if of value not exceeding eight Rupees (which shall be the maximum Stamp for collateral Deeds), and every such collateral Deed shall specify by its contents which other is the principal Deed by which the Conveyance has been effected, certifying that it is executed on the proper Stamp.

Rupees.	Annas.		
10	0		
0	8		

The same Stamp as for a Bond for the payment of the amount or value settled or agreed to be set.

tled; or in cases in which the value shall be indeterminate, an optional Stamp—See Section XXVI of the Act.

1 Anna.

s Annas.

#### SCHEDULE B.

Referred to in Section XXIX of the Act, containing the Specification of Duties chargeable on Law Papers.

Application .- See Razeenamah.

1. Application presented to the Collector of Customs at any Presidency Town, and application presented to the Municipal Commissioners, or to any Magistrate, or Justice of the Peace, under Act XIV of 1856 (for the Conservancy and Improvement of the Towns of Calcutta, Madras, and Bombay, and the several Stations of the Settlement of Prince of Wales' Island, Singapore, and Malacca)

2. Bail or Security Bond, or other Obligation, whether of specified amount or with a penalty of a specific sum of money, or of indefinite amount, when taken by or by order of any Court of Justice, or by any Revenue Authority

EXEMPTION.

Bail Bonds in Criminal cases, Recognizance to prosecute or give evidence, and personal recognizances for appearance or otherwise.

3. Certificate granted under Act XXVII of 1860 (for facilitating the collection of debts on successions, and for the security of parties paying debts to the representatives of deceased persons) if the debt or other property in respect to which the Certificate is granted is sworn not to exceed 500 Rupees ...

And for every additional 1,000 Rupees or any part of every additional 1,000 Rupees

The party to whom such Certificate is granted, or his heir or representative, shall, after the expiration of twelve months from the date of such Certificate, and thereafter whenever the Court which granted such Certificate shall require him so to do, file a statement of all moneys recovered or realized by him under such Certificate, and if the moneys so recovered or realized shall exceed the amount of the debts or other property as sworn to by the person to whom such Certificate is granted, the Court may cancel the Certificate and order such person to take out a fresh Certificate on the Stamp prescribed by this Article for such enhanced amount. In default of furnishing such statement within the time allowed, the Court may cancel the Certificate.

4. Copy of Decree if passed in any Court below the Sudder Court or in any Revenue Court in any suit in which the value of the claim amounts to fifty Rupees, or in any regular appeal.

If passed in the Sudder Court in any suit or appeal

5. Copy of a Judgment or Order not being a Decree if passed by a Court below the Sudder Court or in any Revenue Court

If passed by the Sudder Court

### EXEMPTION.

Copy of any Judgment, Decree, or Order, if passed otherwise than on appeal in any Court below the Sudder Court in any suit, or in relation to any suit, or in any Revenue Court, in which the value of the claim does not amount to fifty Rupees.

which the value of the claim does not amount to fifty Rupees.

6. Copy of any Revenue or Judicial Proceeding or Order, or copy of any Account, Statement, Report, or the like, filed on record and taken out for use or reference, or when left on Proceedings in place of the original withdrawn—per sheet

Letters of Administration. - See Probate.

7. Mooktarnamah, Wakalutnamah, and other powers, filed or presented for the conduct of any case in any Court of Justice or before any Revenue Authority, or before the Revenue Authorities—

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When presented to a Commissioner of Revenue, or to a Commissioner of Customs, not being the chief Controlling Revenue	Side Special Company	SU ALT
Authority		of delivery
When presented to any Court, Civil or Criminal, other than the Sudder Court, or to any Collector or other Revenue Officer	0	8
Exemptions.	To a some de se	
Mookhtarnamahs executed by an Officer or Soldier of the Army.	Ten morning	TO POST SEC
		l roll to
8. Petition of appeal not being from an Order rejecting a plaint, or from a Decree or Order having, by any law, the force of a Decree; and petition or application presented to any Civil Court, shall be written upon Stamp Paper of the following	inan avenyak sin ka-	TE NOT
value, viz.:—		
When presented to the Sudder Court When presented to any Court below the Sudder Court	0	8
SPECIAL RULE FOR BENGAL.	1964 11 10 10 10 10 10 10 10 10 10 10 10 10 1	
9. Petition of Appeal to the Board of Revenue or other behief Controlling Revenue Authority	2	
Any other petition or application to the Board of Revenue or }	1	0
Petition or application not falling within any of the other		
provisions, or of the exemptions of this Schedule presented to any other Criminal Court, or to any other Revenue Office	On the Park Street	8
GENERAL EXEMPTIONS.	OF HIS AND AN	
Petition or application presented to any Moonsiff's Court or to any Cantonment Joint Magistrate sitting as a Court of Civil Judicature, under Act III of 1859 (for conferring Civil jurisdiction in certain cases upon Cantonment Joint Magistrates, and for constituting those Officers Registers of Deeds), or to any		1 3 CM

Petition or application presented to any Moonsiff's Court or to any Cantonment Joint Magistrate sitting as a Court of Civil Judicature, under Act III of 1859 (for conferring Civil jurisdiction in certain cases upon Cantonment Joint Magistrates, and for constituting those Officers Registers of Deeds), or to any Court of Small Causes constituted under Act XLII of 1860 (for the establishment of Courts of Small Causes beyond the local limits of the jurisdiction of the Supreme Courts of Judicature established by Royal Charter) in relation to any suit or case of an amount or value less than fifty Rupees, or to a Collector or Deputy Collector in relation to any suit or case of the same amount or value tried under Act X of 1859 (to amend the law relating to the recovery of Rent in the Presidency of Fort William in Bengal).

Application for the summons of a witness or other person to attend either to give evidence or to produce a document, or in respect of the production or filing of any exhibit.

Petition of appeal presented to a Magistrate against the Chow-keedary Assessment.

Communication made to a Magistrate in regard to Police matters not intended for record.

Petition to a Collector or Officer making a settlement relating to matters connected with the assessment of lands, the ascertainment of rights, or to any other matter affecting the settlement of the Government Revenue on land, if presented pending the formation of such settlement.

Petition to a Board or Commissioner of Revenue relating to

All petitions, applications, charges, and informations respecting crimes and offences. Petitions from prisoners, convicts, persons under examination or otherwise in duress, or under restraint of the Court or its Officers.

Surprise of the state of the st

## EXEMPTION FOR THE PRESIDENCIES OF MADRAS AND BOMBAY.

No petition or application to the Revenue Authorities need be presented on Stamp Paper, except as prescribed in the Special Rule given at the close of this Schedule with respect to cases that fall within Regulation VI. 1828 of the Bombay Code (for extending in the same manner as in suits before the Courts of Civil Judicature, Stamps to suits cognizable by Collectors under the operation of Chapter VIII Regulation XVII. 1827, or any other now in force.)

10. Plaint.—Petition of, in suits and appeals not otherwise

10. PLAINT.—Petition of, in suits and appeals not otherwise provided for, instituted in any (ivil Court not within the local limits of the jurisdiction of the Courts established by Royal Charter, for the recovery of any sum of money, or to obtain

possession of any interest, matter, or thing-

xceed				16	Rupees	
Above	16	Rupees an	nd not exceed	ding 32		
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"	,00,000	"	"	1,00,000	23	Senial Control

If the suit be instituted in a Military Court of Requests, or in the Court of a Cantonment Joint Magistrate under Act III of 1859, and the amount or value claimed do not exceed 8 Rupees

If it exceed 8 Rupees but do not exceed 16 Rupees If it exceed 16 Rupees but do not exceed 32 Rupees

If it exceed 32 Rupees

In suits for possession instituted under Section XV Act XIV of 1859

Note.—(a). In suits for lands paying revenue to Government, not situate within the Presidencies of Madras and Bombay, if forming one entire Mehal, or a specific portion thereof with a defined jumma subject to revision, the value shall be assumed at the amount of the annual jumma payable to Government on account of the Mehal or portion thereof as aforesaid; and where the land has been assessed in perpetuity, at three times the amount of the annual jumma.

(b). Within the Presidency of Madras, in suits for land paying Revenue to Government, the value of the property shall be assumed at the amount of the annual aggregate produce of the land computed as payable by the dependant Talookdars, Under-Farmers, and Ryots on account of the year in which the

suit may be preferred.

(c). Within the Presidency of Bombay, in suits for land paying revenue to Government, the value of the property sued for shall be calculated at the amount of the annual assessment.

(d). In suits for Lakhiraj, Enam, or Rent-free land, the

(d). In suits for Lakhiraj, Enam, or Rent-free land, the value shall be calculated at eighteen times the aggregate annual rent payable by the Ryots or other Under-tenants of the land.

(c). In suits instituted for bouses, gardens, and other things of value, real or personal, not of the descriptions above specified; as well as for any interest in Malgoozaree land, or for any other right or thing not capable of valuation under the above rules, the amount shall be computed according to the estimated selling

Rupees.	Annas.
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Series Series

The same Stamp as for a suit in any other Court.

A Stamp of one-fourth the value prescribed in the foregoing scale.

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price, or when no such estimate can be made, at the sum at which the plaintiff shall estimate the value of his suit; and suits for damages or compensation for injury sustained, and the like, shall be valued at the amount claimed by plaintiff.

(1). If an appeal or plaint, which shall have been rejected

by the Lower Court on any of the grounds mentioned in the Code of Civil Procedure, shall be ordered to be received, or if a suit shall be remanded in appeal for a second decision by the Lower Court, the Appellate Court shall grant to the Appellant a certificate, authorizing him to receive back from the Collector the full amount of Stamp Duty paid on the petition of appeal.

Special Rule for the Presidency of Bengal.

(g). In suits instituted in the Courts of Collectors and Deputy Collectors under Act X of 1859, for the recovery of arrears of rent or of money in the hands of an Agent, the statement of claim shall be written on paper bearing a Stamp of one-fourth the value prescribed for suits instituted in the Civil Courts, and in all other suits instituted in the Courts of Collectors and Deputy Collectors under the said Act, the statement of claim shall be written on paper bearing a Stamp of the value of 8 annas. Provided that in every such suit in which a Decree is passed, the full amount of Stamp Duty prescribed for suits instituted in the Civil Courts shall be entered in the Decree, and shall be charged to the party cast or to the parties respectively in such proportions as the Court or Officer deciding the suit shall deem proper, and the sum not covered by the Stamp on the plaint shall be recoverable by the Collector of the District in the same manner and under the same rules as an arrear of revenue or rent.

11. Probate and Letters of Administration granted by any Court, or Certificate granted under Regulation VIII. 1827 of the Bombay Code (to provide for the formal recognition of Heirs, Executors, and Administrators, and for the appointment of Administrators and Managers of property by the Courts) or under Act XL of 1858 (for making better provision for the care of the persons and property of Minors in the Presidency of Fort William in Bengal)

12. Razeenamah, Rufmamah, Soolunamah, or the like, that

Any written application whereby, or according whereunto, a suit pending in a Court of Civil Judicature shall be adjusted, or be capable of adjustment, without an award of the

presiding Judge or other Officer

Special Rule for the Presidency of Bombay.

Suits cognizable before Collectors under the operation of Chapter VIII Regulation XVII. 1827 of the Bombay Code (for the territories subordinate to Bombay, prescribing Rules for the assessment and realization of the Land Revenue, defining the relative rights in the land and its produce of the Garage the relative rights in the land and its produce of the Government and the subject of the superior holder and the tenant; vesting the Collector with judicial powers in cases regarding land, and its rent and produce, and declaring the circumstances under which exemption from the payment of Land Revenue is to be enjoyed), as modified by Act XVI of 1838, shall be subject to the same rules in regard to Stamps as are in force as above for the Courts of Civil Judicature.

GENERAL RULE. - If the subject matter of any plaint, written statement, petition, or copy of a decree or order cannot be conveniently comprised within one Stamp Paper of the value prescribed by this Schedule, one or more additional pieces of paper may be used bearing a Stamp of the value required for Petitions. This Rule does not apply to copies of judgments; any additional piece of paper required for such copies do not require Rupees. Annas.

The second of the second secon To be charged as in Petitions.

THE following Report of a Select Committee was presented to the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 5th March 1862 :—

#### HOME DEPARTMENT.

#### LEGISLATIVE.

WE, the undersigned, the Members of the Select Committee of the Council of the Governor-General of India for the purpose of making Laws and Regulations, to whom the Bill to amend Act XLVI of 1860 (to authorize and regulate the Emigration of Native Laborers to the French Colonies) was referred, have the honor to report that we have considered the Bill, and that we have no amendments to suggest.

> (Sd.) W. RITCHIE. H. FORBES. DAVID COWIE.

The 13th February 1862.

M. WYLIE, Depy. Secy. to the Goot. of India, Home Department.

THE following Bill was introduced into the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 5th March 1862, and was referred to a Select Committee with instructions to make a report thereon in a fortnight:-

A Bill to protect the personal dignity of His Majesty the King of Oude.

WHEREAS it is expedient, with a view to protect the personal dignity of the King of Oude, in accordance with the promise made to His Majesty on the part of the British Government, that His said Majesty should be partially exempted from the jurisdiction of the Civil, Criminal, and Revenue Courts; It is enacted as follows:—

I. His Majesty the King of Oude is hereby declared to be, and is, exempt from the jurisdiction of the Criminal Courts, except in Courts except for regard to offences punishable capital offences, with death under the Land Penal Code. Except for such offences, no Criminal Court or Magistrate shall enquire into any complaint, or issue any summons or warrant, against His said Majesty.

II. No Police Officer or other person shall

arrest His said Majesty with-out warrant, and no Police Police not to arrest the King without warrant, nor to enter the dwelling-house Officer or other person, charged the dwelling-house of the King for the execution of any warrant except in the presence and with the sanction of the house in which His Majesty may at the time be residing, and with the sanction of the house and with the sanction of the house and with the sanction of the house and with the sanction of the house and with the sanction of the house and with the sanction of the house in which His house in which His house and with the sanction of the king for the either to arrest and the presence and the house in which His hou

the Officer appointed to be Agent with His Majesty on the part of the British Government.

III. If any complaint be made or information Issue of Commispression for the trial of jesty for any offence other than other than capital the offences excepted in Section offences.

I of this Act, the Officer appointed to be Agent with His said Majesty may pointed to be Agent with His said Majesty may enquire into the case and make a report thereon to the Governor-General in Council, and the

Governor-General in Council, on receipt of any such report, may issue a Commission for the trial of such offence, and may vest the said Commission with any of the powers vested in any Court by the Code of Criminal Procedure. Provided that, in case of conviction, the said Com-mission shall not pass sentence, but shall report its judgment to the Governor-General in Council, who may thereupon give such directions, in respect to His said Majesty, as the exigency of the case may seem to require.

No writ or process of a Civil Court to be issued against the person or property of the King without the consent of the Governor-General in Council.

IV. No writ or process shall at any time be sued forth or prosecuted against the person, goods, or property of His said Majesty, unless such writ or process shall be so sued forth or prosecuted with the consent of the Governor-General in Conncil, first had and obtained, such consent

to be testified by the signature of a Secretary to the Government of India, and any writ or process which shall at any time be sued forth or prosecuted against the person, or goods, or property of His said Majesty, without such consent as aforesaid, shall be utterly null and void.

V. His said Majesty shall not be required to The King exempt-ed from appearance in any Court, or before any in Court as a wit-Commissioner appointed by ness. any Court, to be examined or make affidavit when his evidence or affidavit is required in any Civil or Criminal suit or proceeding.

VI. When the evidence of His Majesty is Mode of taking required in any such Civil or Criminal suit or proceeding, the Court or the party requiring the same shall cause to be prepared interroga-tories in writing for the examination of His said Majesty. If the case is one in which any other party in such suit or proceeding would, by law, have a right to cross-examine, such party shall be at liberty to prepare cross-interrogatories. The interrogatories and cross-interrogatories (if any) shall be transmitted to the Officer appointed to be Agent with His said Majesty, who shall exhibit the same to His said Majesty, and take down in writing His Majesty's answers thereto given on solemn affirmation. The interrogatories, with the answers thereto, shall be returned to the Court before whom the suit or proceeding is pending, together with a certificate from the said Officer appointed to be Agent, of the answers of His said Majesty having been duly taken.

VII. When any affidavit is required to be sworn by His said Majesty in any Civil or Criminal suit or Mode of taking the King's affidavit. proceeding, such affidavit shall be taken and sworn before the said Officer appointed to be Agent, who shall return such affidavit with a certificate of its having been duly sworn to the Court or Officer before whom the same is to be used.

VIII. Except with the consent of His said Examinations to Majesty, no person other than the said Officer appointed to be taken in private. be Agent shall be entitled to be present when His said Majesty is being examined on interrogatories or sworn to any affidavit under the provisions of this Act.

IX. The answers to interrogatories or affidavit Examination, &c., of His said Majesty taken and Examination, &c., sworn under the provisions of taken under the Act, addissible in evithis Act shall be admissible in evidence and subject to the same objections as if such answers or affidavit had been taken or sworn in open Court or under a Commission.

#### STATEMENT OF OBJECTS AND REASONS.

AFTER the King of Oude had refused to accept the Treaty proposed to him in 1856, and had placed himself in entire dependence upon the pleasure of the British Government, a pension of twelve lakhs of Rupees a year was offered to His Majesty. This offer was coupled with certain other conditions, among which were these, that His Majesty should not be deprived of any of the titles or dignities which he had enjoyed. of any of the titles or dignities which he had enjoyed; that he should be permitted to enjoy them during his life; and that all deference and respect and every royal honor should be paid to the King as long as he might live.

It was also proposed to His Majesty that the peculiar jurisdiction within certain limits, which had been reserved to His Majesty in the Treaty, should be reserved to His Majesty undiminished during his life-time.

But the King having come to Calcutta, and taken up his residence at Garden Reach, and having sent a deputation to England to endeavour to obtain restitution of the Kingdom which he had forfeited, did not then accept the offer made to him, or come to any

arrangement with the Government.

When the Mutiny broke out, it was found necessary, as a measure of precaution, to place the King under arrest, and to keep him in confinement as a State Prisoner in Fort William. He was released as soon as his personal liberty was thought consistent with the public safety, and he then addressed the Government, begging that his dignity and authority might be restored to him, and that he might be relieved from his pecuniary difficulties.

The following extracts from the letter of the Secre-

tary to Government, dated the 6th September 1859, contain all that is important in the orders of Govern-

ment passed upon the King's application:

"3. You will also inform His Majesty, with respect to his wish for the restoration of his dignity and authority, that the Governor-General in Council earnestly advises His Majesty to cast from his mind all expectation whatever that the authority of the all expectation whatever, that the authority of the British Government over the Province of Oude will ever be relaxed. The decision of the Government ever be relaxed. The decision of the Government of England has been declared upon this point, and it is final.

"4. But as concerns the personal dignity of the King, you will assure His Majesty that it will not cease to be respected and protected by the Governor-General in Council, and that no suitable mark of the honor due to his rank will be wanting.

"5. On one point, however, the Governor-General in Council must depart from the former purpose of the Government as expressed to His Majesty in 1856. It was then contemplated that His Majesty should continue to exercise jurisdiction and to administer justice within the limits of his residence in which he might take up his abode. This privilege can now no longer be conceded to any person, however high his position, who is resident within British high his position, who is resident within British Territory. It is necessary that in every part of the British dominions the law should be paramount, and although the King may be certain that the administration of this law shall never be allowed to trench upon the respect which the Governor-General in Council desires to show to His Majesty personally, and to His Majesty's family, His Excellency can no longer sanction the exercise by His Majesty of an independent jurisdiction within the precincts of His

Majesty's residence, or the immunity of any of his Officers and attendants from the ordinary operation of the law. Provision, however, will be made for serving legal process within the precincts of His Majesty's residence, through the Officer who may be appointed Agent with His Majesty on the part of the British Government.

"9. The King is aware that an income of twelve lakhs of Rupees a year was tendered to him by the British Government in 1856, and that it is in no way owing to that Government that His Majesty did not at once come into the receipt of that sum. Recent events have made no difference in the desire of the British Government that His Majesty's expenses should be amply and liberally met. Therefore the provision of twelve lakhs a year is still open for the Vinc's accounts and payment of it will compare the company of the provision of the strength of the provision of twelve lakhs a year is still open for the provision of twelve lakhs a year is still open fo King's acceptance, and payment of it will commence from the day on which that acceptance shall be signified."

The King accepted these proposals. It will be observed that all that was offered to the King in 1856, was offered again to His Majesty in 1859, with the one single exception of an independent jurisdiction. His Majesty is therefore entitled, under the promise of the British Government, to the continuance during life of his titles and dignities, of all deference and respect, and of every royal honor; and His Majesty has been expressly assured that, though in every part of the British dominions the law must be paramount, though he therefore cannot be allowed to exercise an independent jurisdiction, and though his Officers and attendants can have no immunity from the ordinary operation of the law, the administration of this law shall never be allowed to trench upon the respect which the Governor-General in Council desires to show to His Majesty personally and to His Majesty's family.

The only step yet taken to fulfil this assurance has been to provide by Act XIV of 1860 for the service of Civil and Criminal process within the limits of the of Civil and Criminal process within the limits of the King's residence, through the instrumentality of the Officer appointed to be Agent with His Majesty on the part of the British Government. But this Act gives no special immunity to the King, and makes his legal position precisely the same as that of the members of his family, and of his dependants. A case has recently arisen in which His Majesty having be come defendant in a suit brought against him in the Civil Court, was required by the Court to answer Civil Court, was required by the Court to answer Civil Court, was required by the Court to answer certain interrogatories in the presence of the plaintiff and his Attorney. Such a requisition is undoubtedly legal, but it subjects the King to an indignity from which he ought to be protected. It is also reported that the King may be required to attend in person before the Judges of the Supreme Court to give evidence in a case pending in the Court of Common Pleas, a position altogether incompatible with royalty and with the respect due to His Majesty.

These circumstances have led the Governor-General These circumstances have led the Governor-General in Council to consider what legislative measure is necessary, in order fully to carry out the intention with which the orders of the 6th September 1859 were conveyed to His Majesty, and to place His Majesty in a position to which his birth, his actual tenure of Sovereignty during a long period, and his misfortunes, give him a strong claim, and which has been guaranteed to him by the express terms of a promise.

This Bill is the result. It exempts the King from the jurisdiction of the ordinary Criminal Courts and from the action of the Police, in all cases except those of treason or murder; but it provides for the creation of a special tribunal to try offences of a less heinous description if His Majesty should be charged with any such offence, and, in the event of conviction, empowers the Government to deal with His Majesty as it may think proper. as it may think proper.

It protects the person and property of the King from any process of the Civil Court issued without the consent of the Government, and places him in this European British subject is found in, or is charged respect on the same footing as that which has been conferred by law on the Nawab of the Carnatic. It exempts His Majesty also from attendance in the Courts as a witness, and prescribes the mode in which his evidence is to be taken.

It leaves untouched the members of the King's family, who, it is thought, are sufficiently protected by the existing law, and gives no exemption to his dependants beyond that which they now enjoy while residing in the premises belonging to His Majesty.

(Sd.) CECIL BEADON.

The 12th February 1862.

M. WYLTE. Deputy Secy. to the Goot. of India, Home Department.

THE following Bill was introduced into the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 5th March 1862, and was referred to a Select Committee who will make a report thereon after the 8th of June next :-

A Bill for the better protection of the Public against bad Coin.

WHEREAS it is expedient to provide for the prevention of the circulation of Preamble. bad Coin, and for the protection of the public in respect of such Coin; It is enacted as follows :-

I. The following words and expressions in this Act shall have the meaning Interpretation. hereby assigned to them, unless there be something in the subject or context repugnant to such construction.

The word "Coin" denotes a metal used as

money, stamped and issued by the authority of some Govern-

ment in order to be so used. The words "Queen's Coin" denote Coin

"Queen's Coin." authority of the Queen, or of the Government of India, or of the Government of any Presidency, or of any Government in the Queen's Dominions.

The words "Counterfeit Coin" include any false Coin and any genuine Coin which shall have been gilt, "Counterfeit Coin." silvered, washed, colored, or cast over or altered, so as to resemble or be apparently intended to resemble or pass for any Coin of a higher denomination, and any metal or piece of mixed metals, which shall have been caused to resemble Coin with the intent to imitate the

same, whether the imitation shall be exact or not.

The words "British India" denote the Terri-"British India." tories that are or shall become vested in Her Majesty by the Statute 21 and 22 Vie., c. 106, entitled "An Act

for the better Government of India."

The word "Government" denotes the person or persons authorized by law to administer the Executive Go-

vernment in any part of British India.

The word "Magistrate" includes all persons "Magistrate." exercising all or any of the powers of a Magistrate, by whatever designation they may be called. In the Presidency Towns or in the Stations of Prince of Wales' Island, Singapore, and Malacca, it shall

with, the possession of Coin or of any other article,

the possession of which is referred to in this Act, it shall include a Justice of the Peace.

The word "person" includes any Company,

"Person."

Association, or body of persons, whether incorporated or not.

Where the having any matter in the possession Having any mat-er in the possession this Act, it shall include the ter in the possession having of it in his personal of any person. custody or charge; and also the knowingly or wilfully having it in the custody or possession of such person's wife, clerk, or servant, or of any person authorized by such person temporarily or on a particular occa-sion, on account of such person in any dwellinghouse or building, lodging, field, or other place open or enclosed, whether belonging to or occupied by himself or not, and whether such matter shall be so had for his own use or benefit, or for that of any other person.

Words importing males include females.

Words importing the singular number include the plural number, and words importing the plural number include the singular.

II. Every instrument or material used or in-Forfeiture of in- tended to be used for the purpose of counterfeiting Coin or for performing any operation on any Coin which diminishes struments or materials used to counterfeit Coin, &c. the weight or alters the composition of that Coin, and all filings or clippings of gold or silver, or gold or silver in bullion, dust, solution, or otherwise, which shall have been produced or obtained by diminishing or lightening any Coin, shall be forfeited.

III. Every counterfeit Coin and every Coin on which any operation shall have been performed, which counterfeit alters its composition or dimishall be forfeited. nishes its weight, shall be forfeited, whenever the person in possession of the same shall have committed any offence in respect of such Coin, or shall have the same in his posse sion without lawful authority or excuse, or shall not have paid or given for the same the full value which the Coin, if it purport to be a Queen's Coin current in British India, imports or was apparently intended to import, or the full market value of the Coin at the place where he received the same, if the Coin do not purport to be a Queen's Coin current in British India: or shall, when he received the same, have had notice or reason to suspect that the same was not genuine, or was not of full weight, or had been in any way impaired or illegally dealt with.

IV. When the person in possession of any In what cases di-minished Coin shall minished in weight shall not he returned to the have committed any offence in respect thereof, and shall have the same in his possession with lawful authority or excuse, and shall have paid or given for the same the full value which the Coin, if a Queen's Coin current in British India and it genuine and of full weight, imports or was apparently intended

to import, or the full market value of the Coin at the place where he received the same, if the Coin be not a Queen's Coin current in British India, and shall have received the same without any notice or reason to suspect that the same was not genuine or was not of full weight, or had been in any way impaired or illegally dealt with, such Coin, when the same shall no longer be required in evidence, shall, after being so cut, broken, bent, or defaced, as provided by Sections VI, X, and XI respectively of this Act, be returned to such person.

V. Provided that in every case mentioned in Burden of proof in Sections III and IV of this Burden of proof in Act, the burden of proving that the Coin was in his poscases under Sections III and IV to be on person in possession. session with lawful authority or excuse, and of proving that he had paid or given full value for the same, as hereinbefore described, and that he had received the same without any such notice as aforesaid, shall lie on the person in possession of the said Coin. On failure of such proof to the

satisfaction of any Magistrate before whom the said Coin may On failure of proof, &c., Magis-trate to declare Coin of be brought, or on failure of any forfeited. person to appear and claim any

Coin as aforesaid when seized and brought before a Magistrate, such Magistrate shall declare the said Coin to be forfeited.

VI. When any Coin shall be delivered or

Person to whom Coin is delivered or offered, if he sus-pect the same to be counterfeit, &c., may break up the Coin. offered to any person who shall suspect the same to be counterfeit, or to have been altered in composition, or to have been diminished in weight otherwise than by lawful wearing, or when any Queen's Coin which would, if of due weight, be a legal tender in British India,

shall be delivered or offered to any person who shall suspect the same to have been so diminished in weight, whether by lawful wearing or not, as not to be a legal tender, it shall be lawful for such person to cut, break, bend, or deface such Coin.

VII. If in such case it shall appear that the

If in such case the Coin proves to be counterfeit, &c., the person delivering or offering it shall bear

said Coin is counterfeit, or has been altered in composition, or has been diminished in weight otherwise than by lawful wearing, or in the case of a Queen's Coin, which would, if of due

weight, be a legal tender in British India, has been so diminished in weight, whether by lawful wearing or not, as not to be a legal tender, the person delivering or offering the same shall bear the loss thereof.

VIII. If the said Coin shall be genuine Coin

If otherwise, the person breaking up the Coin shall receive it.

of the denomination of which it purports to be, and shall not have been altered in composi-tion, and shall not have been diminished otherwise than by

lawful wearing, and shall (in the case of a Queen's Coin, which would, if of due weight, be a legal tender in British India), be of due weight as a legal tender, the person cutting, breaking, bending, or defacing such Coin shall receive the same as a Goin of the denomination of which it purports to be. IX. If in such case any dispute shall arise

whether such Coin be counter-Disputes in such cases to be summa-rily determined by a Magistrate. feit, or whether it has been so altered or so diminished as aforesaid, it shall be heard and finally determined in a sum-

mary manner by a Magistrate, who is hereby empowered to examine upon oath or solemn affirmation as well the parties as any other person, in order to the decision of such dispute.

X. In case of such dispute as aforesaid, it shall

Coin in dispute Coin in dispute not necessary to be broken up before dispute is determined, but Magistrate may break up the Coin after he determines it to be counterfeit, or may impound and detain it. not be necessary that the Coin in dispute shall be cut, broken, bent, or defaced before the said dispute shall be heard and determined by the Magistrate, but the said Coin shall, in all cases, be produced before the Magistrate, and if he shall determine that the same is counterfeit, or has been altered or

diminished as aforesaid, he shall either cause the same to be cut, broken, bent, or defaced in his presence; or, if he shall think that the same may be required to be adduced in evidence in any criminal proceedings relating thereto, may impound and detain the same for that purpose.

XI. Every Officer of the Government to whom

Officers of Government, suspecting Coin delivered or offered in payment of Government dues to be counterfeit, shall break up the same, subject to Sections VII to X.

any Coin is delivered or offered in payment of any of the revenues of, or of any sum due to, the Government, or otherwise, on account of Government, which Coin he shall suspect to be counterfeit, or to have been so altered or diminished as in the 6th Section of this Act

mentioned, is hereby required to cut, break, or deface such Coin : subject to the provisions in the

7th, 8th, 9th, and 10th Sections contained.

XII. If any person shall find in any place
Person finding whatever, or in the custody or

Person finding possession of any person having the same, without lawful authocounterfeit Coin, &c. to seize and carry the same forthwith be-fore a Magistrate. rity or excuse, (1st) any counterfeit Coin or metal; or (2nd)

any Coin on which any operation shall have been performed, whereby it has been altered in composition or diminished in weight, or so altered in appearance as to resemble Coin of a different description or of higher value; or (3rd) any instrument or material whatever adapted or intended for the counterfeiting of Coin; or (4/h) any filings or clippings, or any gold or silver in bullion, in dust, or solution, which shall have been produced or obtained by diminishing or lightening any gold or silver Coin, it shall be lawful for the person so finding or discovering to seize the Coin, instrument, material, filings, or clippings, or gold or silver, and carry the same forthwith before some Magistrate.

XIII. Whenever any such instrument or ma-

terial as aforesaid, or any such Disposal of Coin clippings or filings, or gold or declared to be forsilver in bullion, dust, solution,

or otherwise as aforesaid, or any such counterfeit Coin or Coins as are herein-before declared to be forfeited, shall have been brought before any Magistrate, whether under the provisions of this Act, or under a search-warrant or other process issued under the Code of Criminal Procedure, or Act XIII of 1856 (for regulating the Police of the Towns

of Calcutta, Madras, and Bombay, and the several stations of the Settlement of Prince of Water Island, 'ingapore, and Malucca), or any other Act, or otherwise, the same, after they shall have been produced in evidence, or when they shall have been produced before a Magistrate, and shall not be required to be given in evidence before any other Court, shall forthwith be delivered up as forfeited to the Government or to any person authorized by the Government to receive the same.

#### STATEMENT OF OBJECTS AND REASONS.

THE object of this Bill is to provide for the mode of dealing with counterfeit Coin, and with Coin originally genuine, which has been tampered with or reduced in weight.

The Statutes and Acts in force in India previously to the passing of the Penal Code had provided for the punishment of certain offences against the Coin. These provisions were in many respects imperfect, and have been now superseded by the Indian Penal Code, the enactments of which provide in a most salutary manner for nearly every offence connected with the Coin for which it is desirable to provide a special punishment. But no enactment has hitherto been passed in India defining the rights or duties of the public, or of the Officers of the Government, in respect of false Coin and damaged Coin: and much uncertainty has hitherto existed on the subject, especially as to the right of private individuals to break up, in order to withdraw from circulation, Coin which has been offered to them and which they see to be counterfeit or diminished in weight, and as to the extent to which such Coin, if broken up, and the materials, are forfeited to the Government, or can be reclaimed by the persons who offered them. The present Bill seeks to define and to place on a just and convenient footing the rights and duties, both of the Government and its Officers and of the public generally, in respect to such Coin.

The first question to determine in such a case is to whom the materials of the false or deteriorated Coin belong, and how far such Coins are to be considered as

forfeited to the State.

In the recent consolidation of the Statute Law relating to offences against the 24 and 25 Vic., c. 99. Coin in England, as well as in Coin in England, as well as in the Acts thereby consolidated, it seems to be assumed, though it is not positively enacted, that all false and counterfeit Coin shall be absolutely forfeited to the Government. For it is provided that whenever any such Coin shall be brought before a Justice of the Peace, whether any offender be charged before him or not, they shall, when they have been produced in evidence or upon seizure if they evidence or upon seizure if they shall not be required to be pro-Section 27. duced in evidence, he delivered up to the Officers of Her Majesty's Mint, or to the Solicitors of the

No such provision is made in regard to Coin originally genuine, which has been impaired or diminished by guilty means, although, where any offence has been established in respect to such Coin, there can be little doubt that it would, in England, be treated as for-

There is, however, a marked distinction in practice between offences in relation to the Coin in England and in India. In England, whether from the superior skill of the false coiner, or the greater carelessness of those upon whom false Coins are passed, it is rare that a counterfeit Coin is of much intrinsic value. The metal or preparation which is made to do duty for the standard metal is there altogether base; whereas, in India, instances have occurred of coinage to a large extent of Coins of a metal comparatively

but little inferior in value to that of the pure standard, so as to leave the coiner's profit but a small percentage of the actual value of the Coin passed off. The hardship therefore resulting to an innocent party who receives a false Coin, or it may be a number of false Coins, for full value, from an absolute forfeiture of the Coin to the Crown, would be greater in this country than in England. The metal used is more calculated to deceive even the vigilant, and the intrinsic value of the Coin received by him after it

has been broken up is much greater.

It is proposed in the present Bill to declare all Coin which is either counterfeit or has been criminally tampered with, forfeited in the hands of any person who has committed any offence in respect of it, or who has the same in possession without lawful authority or excuse, or who has not given full value for it, or who has taken it with notice of some flaw

in it.

But where the holder of the Coin has committed no offence, and has lawful authority or excuse for its possession, and has given full value for it without notice of any flaw, he will be entitled to receive it back after it has been broken up, so as no longer to be capable of being circulated as Coin. The burden of previous both lawful authority or excuse and page of proving both lawful authority or excuse, and payment of full value without notice, is thrown upon the person in possession of the Coin, failing which proof, the Coin will be absolutely forfeited to the Government.

It seems obviously necessary to require proof both of lawful authority or excuse, and of the giving of value without notice, as a condition to the restoration of the Coin. If proof of lawful authority or excuse alone were required, a policeman or informer, who had taken possession of a false Coin, in order to bring it before a Magistrate, or the finder of such a Coin in a hidden place of deposit, might keep it. If proof of value only were required, a person who had taken the Coin in payment of goods delivered by him with a knowledge that there was something wrong about the Coin, might keep it. In all such cases the Coin ought obviously to be forfeited, whatever its value may be, and it is only in cases of complete good faith and fair vigilance that the Coin should be restored.

All dies and instruments used for the purpose of

counterfeiting the Coin or for unlawful coining operations generally, and all silver filings and clippings, and other kinds of Coin illegally operated on, are declared

absolutely forfeited.

The Bill provides that, where a Coin is tendered to any person who suspects it to be counterfeit or to have been altered in composition or diminished otherwise than by lawful wear (which three operations are treated as crimes by the Penal Code), he shall be at liberty to break it up or deface it, so as to prevent its further circulation. If the suspicion prove well founded, the person offering the Coin must bear the lounded, the person offering the Coin must bear the loss. If the suspicion prove unfounded, the person breaking or defacing the Coin must receive it as a Coin of full value. Where the person offering the Coin asserts its genuineness, the dispute may be settled at once summarily by any Magistrate, who will, if the Coin prove bad, see that it is broken up. These provisions agree in substance with those which Inese provisions agree in substance with those which have been for many years in force in England, and which have been lately re-enacted in the Consolidation Act of last Session. I propose, however, to extend this provision to one case which is not provided for by the English Statute, that of the Queen's Coin current and a legal tender in British India, which has been and dispinished whather he lawful wear and the control of the control so diminished, whether by lawful wear and tear, or by so diminished, whether by lawful wear and tear, or by unlawful means, as not to be a legal tender. The reason for causing such Coin to be defaced so as to withdraw it from circulation, appears to be as strong as that applicable to Coin diminished by the process commonly called sweating, for the chemical means of diminishing the weight of the Coin, without leaving

any apparent trace on the Coin itself of any operation having been performed, are now so potent and so subtle, that if the person to whom Coin is tendered which he sees to be short of weight be justified in breaking it up, or in taking the person offering it before a Magistrate only in ease of its turning out that some unlawful operation has been performed upon it, there will be every inducement to avoid the

upon it, there will be every inducement to avoid the trouble and risk attendant on such a course.

These provisions are, under the present Bill, optional with regard to the public generally, as they appear to be in England. To impose a positive obligation on all to whom a suspicious Coin may be tendered in the course of business, and in good faith, will be burdenouse on the individual, however useful it might be for the protection of the circulation But they are rendered compulsory on all Revenue Officers, But and all Officers receiving payment on account of the Government. It clearly ought to be the duty of such Officers to do their utmost to prevent the circulation of false or dishonest Coin, not merely by refusing it, but by seeing that steps are taken to punish the offender, where there is proof of an offence, and by causing the withdrawal of the Coin from circulation. In fact, the practice now proposed to be enacted has been followed at the General Treasury for some years, as will be seen by the correspondence which took place in 1859: but the absence of any simple mode of determining dispute by going before a Magistrate, exposes such a course of proceeding in doubtful cases to some difficulty.

exposes such a course of proceeding in doubtful cases to some difficulty.

The powers conferred by the English Consolidation Act, on individuals or Police Officers to search for or bring before a Magistrate without warrant false Coin or Coin altered in composition or unlawfully diminished in weight, or gold or silver filings, bullion, or solution, the proceeds of Coin tampered with, are conferred by this Bill.

(Sd.) W. BITCHE.

(Sd.) W. RITCHIE.

The 22nd January 1862.

From the Sub-Treasurer, Fort William, to the Secretary to the Government of India, Financial Department, No. 308, dated the 21st January 1859.

dated the 21st January 1859. Sir, -I HAVE the honor to state that much incon-SIR,—I HAVE the honor to state that much inconvenience and risk is experienced at this Office from the constant tender of plugged and counterfeit Rupees in payment of money by the public into the General Treasury, and that as the practice of allowing such Rupees, after they have been tendered, to be returned to the holders, leads to the same base Coins being brought to the Treasury over and over again, I have the honor to solicit that you will be so good as to obtain the orders of Government, should Government consider with me that such orders are necessary empowering the Sub-Treasurer to mutilate and sary, empowering the Sub-Treasurer to mutilate and divide into two all plugged and counterfeit Rupees that may be tendered in the General Treasury, in the same manner as the Collectors of Land Revenue are empowered, under the Circular of the Accountant, Revenue Department, No. 431, dated 14th July 1832, issued in compliance with the orders of the Sudder Board of Revenue, to mutilate all base Coins found in remittances from one Government Treasury to another.

2. In connection with the above subject, I have the honor to state for the consideration of Government, that a large number of light weight Rupees are in circulation in Calcutta, and which are frequently tendered by the public for payment into the General Treasury. These Coins have been either clipped or filed and silver taken from them, or, from the recent system of electro-plating, a considerable quantity of silver is extracted from Rupees by means of chemical process without this being so apparent as to admit of process without this being so apparent as to admit of ready detection. Under the above circumstances, I would submit that it is desirable that the matter should receive the consideration of Government with a view to very stringent rules being enacted for the preservation of the integrity of the Coin, and the safety of the public.

No. 906, FINANCIAL DEPARTMENT, FORT WILLIAM, THE 12TH FEBRUARY 1859.

FORWARDED to the Government Solicitor, with a request that he will obtain the opinion of the Advocate-General as to what powers the law confers upon the Government in dealing with the Coins referred to by the Sub-Treasurer, and with the parties who tender them at the General Treasury.

#### Extract from t'e Opinion of the Advocate-General, dated 19th February 1859.

I THINK the law now in force in India with reference to false Coins is defective, and that application should be made to the Legislature to pass an Act corresponding in substance with the Statute 2 and 3 Wm. 4, c. 34, which has never been introduced into this country, and which provides for several cases wholly omitted by the 9 Geo. 4, c. 74, Sections 73, 74, and 75, and Act XXXI of 1839, the Acts now in force have with respect to effences against the Mint.

75, and Act XXXI of 1839, the Acts now in force here with respect to offences against the Mint.

2. The Act 2 and 3 Wm. 4, c. 34, (Section 13) provides expressly for the course to be adopted with reference to Coin counterfeit, or diminished otherwise than by reasonable wearing, in the possession of innocent persons, and authorizes the Teller of Her Majesty's Exchequer and Receiver of Revenue, as well as other persons, to break and deface such Coins. Such provision, as well as that contained in Section 14, authorising the seizure of counterfeit Coin in the mode therein pointed out, would be extremely useful mode therein pointed out, would be extremely useful in this country.

6. The powers of the Revenue or other Officers of Government to break up or destroy genuine Coins, which have been unlawfully tampered with, but which are presented by innocent holders, are very ill defined at common law, and special provisions for breaking up counterfeit Coin or Coin unlawfully diminished have been so often intro-

\* See 6 and 7 Wm. 3, c. 17 and 19, 8 and 9 Wm. 3, c. 26, s. 5. 56 Geo. 3, c. 68, s. 17, 9 Geo. 4, c. 74 and 75, 2 & 3 Wm. 4, c. 34, s. 13 & 14.

have been so often intro-duced by Statute,\* that an inference arises that some statutory authority is neces-

- 9 Geo. 4, c. 74 and 75.
  2 & 3 Wm. 4, c. 34, s. 13 & 14.

  sary in order to afford a complete protection to the Officers so dealing with Coins.

  7. My own opinion certainly is that any Officer of Government to whom counterfeit Coin is tendered, even by an imposent holder in falls. even by an innocent holder, is fully justified, without any legislative authority, in cutting or breaking in two such Coin, returning the pieces to the holder, if no suspicion attach to him, or to any one who can be traced through him.
- 8. But the question is more difficult as to genuine Coin which has been unlawfully tampered with. I am inclined to think, however, that if such Coin has been actually "fraudulently clipped, filed, drilled, defaced, or debased," within the meaning of Act XXXI of 1839 (which would include the cases of plugging referred to by Mr. Harvey), the Government Officers would be safe in cutting or breaking in two such Coins, returning the pieces (without loss of any of the particles) to the innocent holder. I cannot see that the latter could sustain any damage that the law the particles) to the innocent holder. I cannot see that the latter could sustain any damage that the law would recognise by the act, as he could not himself make use of the Coin as a genuine Coin after being apprised of its having been unlawfully dealt with, without a crime, and the value of the Coin for any lawful purpose would not be diminished by its being broken in two. broken in two.
- 9. Whether the course be strictly justifiable in the present state of the law or not which is very doubtful, I strongly advise its immediate adoption at the Treasury and by all Revenue Officers, as a protection to the public against the circulation of Coin illegally depreciated, which there is a strong moral obligation on the Government to afford.

10. When the Coin has been diminished or impaired otherwise than by any of the five modes specified in Act XXXI of 1839, for example by sweating through a chemical process, which does not deface or debase the standard, much greater difficulty will exist. Where it is quite certain that the diminution is owing to some chemical or unlawful process wilfully applied, I am inclined to think the Government Officers breaking it in two will be practically safe. For any subsequent uttering such Coin with knowledge of its character would, in any view, be a misdemeanor at common law, though not a statutable offence, and therefore it is difficult to see what legal damage the innocent holder in receiving back the pieces could sustain. But extreme caution will be necessary in dealing with such cases, because if the lightening or diminution of the Coin can be attributed to fair wear and tear, or to lawful means, (the burden of negativing which would be on the Officer breaking it) I think it clear that he would be exposed to an action by the innocent holder.

(Sd.) W. RITCHIE.

M. WYLIF,
Depy. Secy. to the Gort of India,
Home Department.

THE following Bill was introduced into the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 5th March 1862, and was referred to a Select Committee who will make a report thereon after the 8th of June next:—

A Bill to amend Chapter XII of the Indian Penal Code and to provide for certain offences against the Coin.

WHEREAS it is expedient to amend Chapter XII

Preamble. of the Indian Penal Code and to provide for certain offences against the Coin; It is enacted as follows:—

I. The following Sections shall be added to the Indian Penal Code, and

Addition of Sections 254a and 254b to Chapter XII of the Penal Code.

the Indian Penal Code, and shall be read and taken as part of Chapter XII thereof and shall be numbered as Sections 254a and 254b of the said Code:—

25 fa. Whoever shall without lawful authority

Possession of Gold and Silver clippings or filings or Gold and Silver in bullion, solution, or otherwise, produced by impairing the Coin, with the knowledge that it was so produced. or excuse, (the proof whereof shall lie on the person accused), have in his possession or custody any filings or clippings or any Gold or Silver in bullion, dust, solution, or otherwise, which shall have been produced by impairing, diminishing, or lightening any Gold or Silver

Coin in use or commonly received as money in British India, whether a legal tender or not, having known at the time when he became possessed thereof, that the same was produced or obtained by impairing, diminishing, or lightening any Coin, shall be punished with imprisonment of either description for a term which may extend to three years, and shall also be liable to fine, and if the Coin impaired, diminished, or lightened be the Queen's Coin, shall be punished with imprisonment of either description for a term which may extend to five years, and shall also be liable to fine.

2546. Whoever, without lawful authority or

Possession without lawful authority or excuse of any greater number than five pieces of counterfeit Coin, or of Coin diminished in weight otherwise than by lawful wearing. excuse (the proof whereof shall lie on the person accused), shall have in his possession or custody any greater number than five pieces of counterfeit Coin or of Coin diminished in weight otherwise than by lawful wear, shall be punishable with fine which may extend to forty Rupees and shall not be less

than ten Rupees for every such piece of Coin which shall be found in the possession or custody of such person, besides forfeiting such Coin.

II. In any proceedings or judgments under the said Indian Penal Code, The above Sections or under the Code of Criminal

The above Sections how to be described in proceedings or judgments.

or under the Code of Criminal Procedure, it shall be sufficient to describe the said Sections as Sections 254a and 2546 of the

Indian Penal Code.

III. Any person, whether a European British subject or not, who shall be Punishment of guilty of the offence described

European British in the said Section 2546 of the Indian Penal Code, as hereinbefore set forth, shall be punishable for such offence by any Magistrate of Police in any of the Presidency Towns of Calcutte Madeas on Resolution

Towns of Calcutta, Madras, or Bombay, or by any Magistrate, Joint Magistrate, or Subordinate Magistrate or Officer lawfully exercising any of the powers of a Magistrate, within whose jurisdiction the Coin or the person charged may be found.

Proviso.

Magistrate of the 2nd class to impose a fine exceeding 100 Rupees, or to a Subordinate Magistrate of the 1st class to impose a fine exceeding 500 Rupees. But it shall be competent to the Magistrate, or Joint Magistrate of a District, or to any Officer authorized to exercise the powers of a Magistrate to impose a fine to the fall extent authorized by the said Section 2544.

(3.) Any person hereby punishable by a Ma-Mode of punishment by Magistrate of Police. gistrate of Police, shall be punishable by summary conviction according to the provisions of Act XIII of 1856

(for regulating the Police of the Towns of Calcutta, Madras, and Bombay, and the several stations of the Settlement of Prince of Wales' Island, Singapore, and Malacca), and Act XLVIII of 1860 (to amend Act XIII of 1856.)

IV. The offences specified in the said Sections

Provisions of the Code of Criminal Procedure when applicable to the said offences hereinbefore numbered 254a and 254b, when committed or tried in any place in which the Code of Criminal Procedure is in operation, shall be subject to all the provisions in the said

Code of Criminal Procedure contained, except as in Section III of this Act specified.

Schedule to this Act to be read 'es part of the Schedule to the Code of Criminal Procedure. V. The Schedule annexed to this Act shall be added to, and shall be read and taken as part of the Schedule to the Code of Criminal Procedure.

VI. And whereas the provisions of the Indian Penal Code do not extend to the Settlement of Prince of Preamble. Wales' Island, Singapore, and Malacca, and it is necessary to make provision for the punishment of the offences specified in the Sections mentioned (Sections 254a and 254b) respectively, when com-mitted within the said Settlement; it is enacted as follows :

Whoever shall, within the Settlement of Prince of Wales' Island, Singapore,

Punishment for committing any of-fence under Section 254a, within the Straits' Settlement. and Malacea, commit any offence specified in the Section hereinbefore numbered 254a, shall on conviction be liable to imprisonment with hard labor

for a term not exceeding three years and to fine; and if the Coin impaired, diminished, or lightened be a Queen's Coin (that is to say, a Coin stamped or issued by authority of the Queen, or of the Government of India, or of the Government of any Presidency or of any Government in the Queen's Dominions), shall be liable to imprisonment with hard labo; for a term not exceeding

five years and to fine.
VII. Whoever shall, within the Settlement of

Penalty for committing any offence under Section 254b, within the Straits' Settlement.

Prince of Wales' Island, Singapore, and Malacea, commit any offence specified in the Section hereinbefore numbered 2546, shall on conviction thereof

before a Magistrate of Police or a Justice of the Peace of the said Settlement, besides forfeiting the said Coin, be liable to a penalty not exceeding forty Rupees and not less than ten Rupees for every piece of Coin of the description mentioned in that Section which shall be found in the possession or custody of such person.
VIII. In case any penalty imposed in the last

preceding Section shall not be forthwith paid, it shall be lawful for such Magistrate or Consequence of non-payment of penalty under the last preceding Section. Justice of the Peace to commit the offender to gaol, there to be

kept to hard labor for the space of three months or until such penalty shall be sooner paid.

1.	2.	3.	4	5.	6,	7.
Section.	Offence.	Whather the Police may arrest with- out Warrant or not.	Whether a War- rant or a Summons shall ordinarily issue in the first instance.	Whether bailable or not:	Punishment under the Indian Penal Code.	By what Court triable.
254a	Possession of Gold and Silver clippings or filings or Gold or Silver in bullion, solution, or otherwise produced by impair- ing the Coin, with the know- ledge that it was so produced.	May arrest without Warraut.	Warrant.	Not bailable.	Imprisonment of either descrip- tion for three years, or fine, or both.	Court of Session.
2548	Possession without lawful authority or excuse of any greater, number than five pieces of counterfeit Coin, or of Coin diminished in weight otherwise than by lawful wearing.	Shall not arrest without Warrant.	Summons.	Bailable,	Fine.	Any Magistrate.

#### STATEMENT OF OBJECTS AND REASONS.

THIS Bill provides for two classes of offences against the Coin for which no provision is made by the Penal Code, but which are punishable in England under the English Consolidating Act, and for which the experience of those conversant with the subject in this country, as well as my own so far as it goes, leads me to think that a punishment should be provided here.

The first is the offence of unlawfully having in

possession gold or silver filings or clippings, or or silver in solution, bullion, or otherwise, produced by diminishing or lightening genuine Coin, with the knowledge that such gold or silver was so produced.

The Penal Code contains provisions dealing with the analogous case of unlawful possession of coining instruments used as dies, &c., and it was possibly thought that the possession of the proceeds of Coin illegally impaired would be evidence of the offence of having impaired the Coin, or of having abetted such offence, and consequently that it was not necessary to treat it as a substantive offence. Cases, however, may arise in which no moral doubt can exist of the guilt of the person found in possession of such filings or proceeds of Coin, and yet where it might be impossible to convict of any of the offences specified in the Code, and the same series of the convict of the offences specified in the Code, and the same series of the code. fied in the Code; and the same reasons which have long existed in England for making the possession with guilty knowledge a substantive offence exist also, perhaps still more strongly, in India. Where

there is reason to suppose that the actual lightening of the Coin has been effected by one man who has brought the proceeds in the shape of filings or solution to another for sale or deposit, the posses-sion, with guilty knowledge by the defendant, is sion, with guilty knowledge by the defendant, is analogous in regard to the original offence against the Coin to that of the receiver of stolen goods in regard to the original theft. Both are equally principals in crime, and the receiver is treated as a substantive offender, being generally thought a far more dangerous culprit than the man who committed the original offence.

This offence is punishable by the present Bill with imprisonment for three years, or, when the Coin defaced is a Queen's Coin, the offender is, in accordance with the principle of the Penal Code, visited with a heavier punishment extending to five years.

heavier punishment extending to five years.

The second class of cases provided for by the present Bill is that of mere possession, without lawful authority or excuse, of more than a certain number of pieces of counterfeit Coin, or Coin unlawfully altered or diminished, which is rendered punishable on summary conviction before a Magistrate by fine not exceeding forty Rupees nor less than ten Rupees for each Coin, besides forfeiture of the Coin. A similar provision is still in force in the Presidency Towns, and upon charges against European British subject throughout India, in regard to counterfeit Coin, under the 75th Section of the 9 Geo. 4, c. 74, and has been found extremely useful in practice. The punishmen

being that of fine only, the burden of proving the lawful excuse or authority is thrown upon the defendant; and I have known cases of large seizures of Coin in which it would have been impossible under the ordinary criminal law to bring home an offence to the person in actual possession, but in which on his failure to prove a justification, forfeiture of the Coin and a heavy fine were enforced against him.

A similar provision exists in England in respect

to the coinage of any Foreign 24 and 25 Vic., c. 99, State; and there is, I apprehend, fully as much reason for retain-Coin generally, as there was in originally introducing it in 1828.

I propose extending this provision to India generally. I also propose extending it not only to counterfeit Coin generally, but to all Coin on which any unlawful operation of impairing or diminishing has been performed. No solid ground of distinction seems to exist between the two classes of cases when once it appears that the impairing of the Coin in the latter case is the result not of fair wear and use but of a criminal operation performed on it.

(Sd.) W. RITCHIE.

The 29th January 1862.

M. WYLIE,

Deputy Sery, to the Gort, of India, Home Department.

#### Gobernment of Bengal.

#### LEGISLATIVE DEPARTMENT.

THE following Bill, as settled in the Council of the Lieutenaut-Governor of Bengal for the purpose of making Laws and Regulations, on the 1st March 1862, is hereby published for general information, and will be re-considered on the 15th instant:-

A Bill for the better enforcement of discipline in the Great Jail at Calcutta.

WHEREAS it is expedient to provide for the better enforcement of discipline Preamble. and order amongst the criminal prisoners confined in the Great Jail of Calcutta, as well as for the more effectual superintendence over, and control of such prisoners; It is enacted as follows:

Authority over House of Correction vested in Commis-sioner of Police, &c.

I. The authority hitherto exercised by the Sheriff of Calcutta over that part of the Great Jail which is termed the House of Correction shall henceforth cease and

authority over the House of Correction and the prisoners confined therein is hereby vested in the Commissioner of Police for Calcutta, or in such other Officer as the Government may from time to time appoint.

II. The Commissioner or other Officer in

empowered to take cognizance of breaches of discipline and to punish prisoners for certain offences. whom the control of the House of Correction shall be vested is hereby empowered to take cognizance of all breaches of prison discipline and to punish

nor certain offences. persons guilty of mutinous and violent conduct or of insolent language, or contomacious refusal or wilful neglect to perform the work or wilful mismanagement of the work allotted to them, by placing them in solitary confinement, which shall not extend beyond three days at a time for each offence, or in separate

confinement for not more than seven days, or by confining them in irons for periods not exceeding four days in each case. Pro-

Proviso. vided that no person shall be detained in prison under the provisions of this Act beyond the term of his original sentence.

Register of per- Register of all persons punished Register of persons punished. In under this Act shall be regularly kept by the Officer in whom the control of the House of Correction shall be vested and shall be forwarded to Government once a month.

Powers specified in Section II vested in the Sheriff, or the

Great Jail.

III. The powers entrusted by the preceding Officer in whom the control of the House of Correction may Jailor as regards the be vested are hereby extended to the Sheriff of Calcutta for

the time being as regards criminal prisoners in that part of the Great Jail which will remain under the control of the Sheriff. In the case of mutinous or violent conduct, or where it may be necessary in order to prevent an outbreak, the Jailor shall exercise, within that part of the Great Jail which shall remain under the control of the Sheriff, the powers laid down in the preceding Section of this Act. Provided that the Jailor shall, within twenty-four hours of the exercise thereof, report every instance in which he shall exercise such powers to the Sheriff, and the Sheriff shall have power to annul or alter the order as he may think fit. The Sheriff shall be bound to keep up a Register similar to that mentioned in the preceding Section of this Act.

IV. It shall be lawful for the Jailor, or for

Certain prisoners may be ironed dur-ing removal to place of embarkation.

the Keeper of the House of Correction, to cause any prisoner sentenced to transportation or penal servitude to be put in irons when it may be

necessary to do so for the safe removal of such prisoner from the Jail to the place of embarkation. V. The Government is hereby authorized

from time to time to frame

Government to frame Rules for pro-per discipline of prirules for the proper discipline of prisoners in the House of Correction, and of Criminal prisoners within that part of

the Great Jail which will remain under the Control of the Sheriff, with regard to their food, dress, hours of recreation and work, labor, classification, instruction, and all points in any way concerning the regularity and order of the said House of Correction and of such criminal prisoners as aforesaid.

VI. These rules shall be applicable to all per-

Rules to be applicable to all persons confined in the House of Correction or Great Jail, under prinnel. or awaiting trial.

sons confined in any part of the said Great Jail or House Correction under any judicial criminal sentence, whether such persons be confined there for the whole or for a part of

or be merely placed temporarily there pending their removal elsewhere, and also to persons awaiting their trial.

Saving of power of Sheriff to remove prisoners sentenced to death to the Great Jail, &c.

VII. Should any person under sentence of death be at any time confined in the House of Correction, the power of the Sheriff to remove the prisoner to that part of the Great Jail which will remain under the custody of

the Sheriff, or to such other place as may from time to time be fixed on as the place of execution, and to execute that sentence of death, shall not in any wise be affected by this Act.

VIII. The Magistrates of Police for the Town of Calcutta for the time being appointed under Act XIII of Visiting Magis-trates to be appoint. 1556 shall on the 1st day of June next after the pussing of

this Act and on the 1st day of June in every subsequent year, meet at the Calcutta Police Court for the purpose of nominating, and shall then and there nominate two or more of their number who shall consent thereto, to be Visitors of the said Great Jail and House of Correction. One or more of such Visiting Magistrates so nominated shall personslly visit and inspect the said Great Jail and House of Correction at least three times in each quarter of a year, and oftener if occasion shall require, and shall examine into the state of the buildings so as to form a judgment as to any alterations or additions which may appear necessary, and into the behaviour and conduct of the Officers of the said Great Jail and House of Correction, and the treatment, behaviour, and of the criminal prisoners confined condition

IX. The Visiting Magistrates for the time being shall once in every quar-Magis-Visiting ter of a year nake a report in writing to the Government,

trates to make quar-terly reports to Gothrough the Sheriff and the Officer in whom the control of

the House of Correction shall be vested respectively, of the state of the said Great Jail and House of Correction, of what additions or alterations are required or shall have been made therein, of any abuses which have come to their knowledge in the management of the criminal prisoners, and of the general state of such prisoners as to discipline, employment, instruction, hard labor, and observance of rules.

X. In case any criminal prisoner within the Visiting Magis- said Grent Jail or House of trates to investigate Correction shall be guilty of Correction shall be guilty of any repeated offence under Secand punish certain tion II of this Act or against the rules to be passed under this Act, or of any greater offence than is punishable under the said Section II of this Act, the Sheriff or Officer for the time being having control of the House of Correction, as the case may be, may notify the same to the Visiting Magistrates for the time being. Such Visiting Magistrates shall thereupon have power and are required to attend at the Great Jail, or House of Correction as the case may be, and enquire upon oath and determine concerning the matter so reported, and to order the offender to be punished by separate confinement for any term not exceeding one calendar month of which six days may be ordered to be solitary confinement in periods of not more than three days each.

XI. Whoever without due permission takes or attempts to take or throws into Punishment for Punishment for taking or attempting any part of the said Great Jail any food or other article articles into the Great Jail.

be liable to be apprehended and brought before the Police Magnetizate for the Town of Calcutte any Police Magistrate for the Town of Calcutta, and on conviction shall be liable to a fine not

exceeding fifty Rupees, or to imprisonment with or without hard labor for any term not exceeding two months.

A. G. MACPHERSON,

Seev. to the Gort. of Bengal, Legislative Department.

THE following Bill was read in the Council of the Lieutenant-Governor of Bengal for the purpose of making Laws and Regulations, on the March 1862, and was referred to a Select Committee who are to report thereon after the 4th April next :-

A Bill to repeat Section XXX of Regulation II. 1819 (for modifying the provisions contained in the existing Regulations regarding the resumption of the revenue of lands held free of assessment under illeval or invalid tenures, and for defining the right of Government to the revenue of lands not included within the limits of estates for which a settlement has been made.)

WHEREAS by Section XXX of Regulation II. 1819, it is enacted that certain Preamble. suits preferred in a Court of Judicature regarding lands held, or claimed to be held, free of assessment, shall be referred for investigation to the Collector, and that similar suits may be preferred in the first instance to the Collector; and whereas such reference of suits is unnecessary and causes inconvenience and delay in their decision, and it is advisable that such suits should be preferred and disposed of exclusively in the ordinary Courts of Civil Judicature; It is enacted as follows :--

I. Within the Provinces subject to the Government of Bengal, Section Section XXX of XXX of Regulation II. 1819 Regulation II. 1819, is hereby repealed, except as regards such suits decided by Collectors under the provisions of that Section as may be open to appeal at the date of the passing of this Act.

II. All suits preferred by proprietors, farmers, or talookdars, to resume the Suits for resump revenue of any land held free

Suits for resumption of lands free of assessment to be tried in the ordinary Civil Courts: so also claims to hold land free of assessment.

of assessment, as well as all suits preferred by individuals claiming to hold land exempt from the payment of revenue, shall be instituted, heard, and determined in and by the Courts

of Civil Judicature, like ordinary civil suits, and under the rules and subject to all the provisions contained in Act VIII of 1859 (for simplifying the Procedure of the Courts of Civil Judicature not established by Royal Charler) and not otherwise.

Suits under Section XXX of Regu-tion II. 1819 pend-ing before Collectors, to be transferred to the Givil Courts.

III. This Act shall apply to all suits commenced under Section XXX of Regulation II. 1819, and pending decision under that Section in any Court (other than a Court to which such suit has come by way of appeal) or before any Collector at the

time of the passing of this Act. All Collectors shall forthwith transfer to the ordinary Courts of Civil Judicature all such suits, whether originally instituted before them, or referred to them by the

Civil Courts, as may be pending before them at the time of the passing of this Act; and all suits so transferred shall be heard and determined as proyided for by this Act, and not otherwise.

IV. This Act shall not in any way invalidate

This Act not to invalidate proceedings, &c., under Section XXX of Regulation II. 1819, and transfer of suit to Civil Court not to alter effect of proceedings previously had.

or alter the effect of any thing which shall have been done in any suit prior to the passing of this Act: and all proceedings which prior to the transfer of any suit shall have been held, or shall have taken place under, or in accordance with the provisions of Section XXX of Regulation II. 1819, shall be

taken, and shall have effect, so far as circumstances will permit, as if the same had been held or had taken place in due course in the Court to which the suit shall be transferred.

> A. G. MACPHERSON, Secy. to the Gort. of Bengal, Legislative Department.

#### HOME DEPARTMENT.

No. 1168.

Fort William, the 4th March 1862.

Notifications .- Mr. Francis Spencer Wigram, of the Bengal Civil Service, reported his departure for Europe on the 25th ultimo,

No. 1226.

The 5th March 1862.

The Right Hon'ble the Governor General in Council is pleased to permit Mr. Frederick Bebb Gubbins to resign the Civil Service from the 11th instant.

No. 1227.

Appointment.—Assistant Surgeon A. C. Gamack to be Medical Officer at Port Blair.

No. 1228.

The 7th March 1862.

Notifications.-The Reverend John Sharkey, of the Bengal Ecclesiastical Establishment, has been granted by the Right Hon'ble the Secretary of State an extension of leave for six months on Medical Certificate.

No. 1229.

His Excellency the Governor General in Council has appointed the undermentioned genstlemen to be Fellows of the University of Calcutta:-

Mr. T. H. Cowie, Advocate-General.

Colonel H. M. Durand, c. B., Officiating Secretary to the Government of India, in the Foreign

Mr. E. H. Lushington, Secretary to the Government of Bengal.

Major W. E. Warrand, Principal, Civil En-

gineering College.

Mr. C. U. Aitchison, Under-Secretary to the Government of India, in the Foreign Depart-

Assistant Surgeon F. N. Macnamara, M. D.

Mr. W. Kempson, Director of Public Instruction, North-Western Provinces.

Rajah Kalikishen Bahadoor.

Mr. J. G. Medlicott, Assistant, Geological Survey.

Mr. J. W. McCrindle, Principal of the Doveton College.

Baboo Ramanath Tagore.

#### No. 1230.

The Right Hon'ble the Governor General in Council is pleased to direct the following addition to be made to List No. II., published under date 29th September 1854, of parties authorized to send letters and official Gazettes bond fide and exclusively on the Public Service, relating to the business of their respective Departments without actual payment of postage, but only to the Authorities hereinafter named, viz. :-

The Head Clerk of the Office of the Quarter Master General of the Army,

All Officers corresponding with the Quarter-Master General of the Army.

W. GREY.

secy. to the Govt. of India.

#### FOREIGN DEPARTMENT.

No. 68.

MILITARY.

Fort William, the 7th March 1862.

Lieutenant E. R. C. Bradford, Second in Command, 1st Regiment, Central India Horse, re-joined that Corps from England on the 17th ultimo, and relieved Major H. Forbes of the charge of the Regiment.

No. 504.

GENERAL.

Mr. G. L. Lang, Assistant Commissioner in Oudh, has obtained leave of absence for two months from the 19th ultimo.

C. P. College

Captain E. M. Playfair, Cantonment Joint Magistrate at Kamptee, obtained leave of absence, on private affairs, from the 2nd to the 31st December last, during which period Captain C. S. Steward, 4th Madras Light Cavalry, officiated for Captain Playfair.

#### No. 506.

Major T. P. Sparks assumed charge of the office of Commissioner of the Pegu Division of British Purmah from Lieutenant-Colonel A. P. Phayre on the 10th ultimo.

Captains H. Browne and C. P. Hildebrand are appointed to officiate, the former as Judicial Deputy Commissioner of Rangoon, and the latter as Magistrate of the Town of Rangoon, with effect from the 10th ultimo.

#### No. 509.

Captain J. E. Burton, late of the Nagpore Irregular Force, is appointed to officiate as an Assistant Commissioner, Third Class, in the Central Provinces, from the date on which he may join his post at Nursingpore.

> H. M. DURAND, Colonel, Offg. Secy. to the Govt. of India.

#### FINANCIAL DEPARTMENT.

No. 32.

Fort William, the 6th March 1862.

No. 18, dated the 4th ultimo, the following Statement of Cash Balances, as reported up to this date, in the Government of Treasuries in India, at the close of the month of January last, con-trasted with that of the previous years, is published for general information :-

		January	January	January
		Co.'s Rs.	Co,'s Rs.	Co.'s Rs.
**	India Bengal N. W. Provinces, Punjab Madras Bombay	4,71,85,050 1,44,78,807 2,40,97,163 1,70,42,834 2,04,15,671 3,12,44,894	3,50,12,760 1,66,41,841 2,73,88,205 1,98,72,877 1,97,07,537 2,21,60,516	5,69,19,077 1,98,88,346 5,50,28,516 1,13,50,942 2,23,03,491 4,06,63,724
	Total	15,56,63,979	12,07,92,738	18,01,54,026

His Excellency the Governor General of India in Council is pleased to notify that, in accordance with the Financial Resolution No. 14416, dated the 19th December 1861, the total emoluments drawn by Officers of the Staff Corps shall be charged to, and adjusted in, the Department in which those Officers may severally be serving.

His Excellency the Governor General in Council is also pleased to direct, in modification of the Financial Resolution No. 912, dated the 10th February 1862, that the above Order shall have retrospective effect only in the adjustment of the Accounts, and that the adjustments to be affected by it shall not extend further back than the 1st of May 1861.

> C. HUGH LUSHINGTON, Secy. to the Goot. of India.

#### MILITARY DEPARTMENT.

Fort William, the 6th March 1862.

No. 251 of 1882 .- The undermentioned Officer is permitted to proceed to Europe on leave of absence on Sick Certificate:-

Assistant Surgeon Henry For Charles Cutcliffe, F. R. C. S., of the Medical Department, Civil Assistant Surgeon of Meerut

For twenty months, under the new Régutwenty

Fort William, the 7th March 1862.

No. 252 of 1862 .- The undermentioned Officers have reported their departure on the dates specified opposite to their respective names :-

Lieutenant-Colonel (Brevet-Colonel) C. Hogge, c. s., of the Regiment of Artillery, Director of the Artillery Depôt of Instruction, on leave for twenty months. Government General Order

No. 62 of the 17th January 1862 ... Major B. T. Reid, of the Bengal Staff Corps, Deputy Commissioner, Punjaub, on leave for twenty months. Governon leave for twenty months. Govern-ment General Order No. 128 of the

Captain H. W. Chapman, of the late 28th Regiment Native Infantry, on Furlough for three years. Government General Order No. 129 of the 6th February 1862

Lieutenant G. H. Heaviside, of the General Liet Capalry, on leave for fifteen

neral List, Cavalry, on leave for fifteen months. Government General Order

No. 128 of the 6th February 1862 ... Brevet-Surgeon R. Bird, M. D., of the Medical Department, Civil, Howrah, on Furlough for six months without pay. Government General Order No. 148 of the 7th February 1862

Candia, 25th February 1862

Major F. P. Layard, of the Bengal Staff Corps, Superintending Engineer of the Northern Circle, Department Public Works, on leave for twenty months. Government General Order No. 172 of the 14th February 1862 Captain E. Thompson, of the 4th Euro-

Captain E. Thompson, of the 4th European Regiment, on Furlough. Government General Order No. 73 of the 21st January 1862

Captain G. A. Graham, of the late 28th Regiment Native Infantry, on Furlough for three years. Government General Order No. 150 of the 11th

February 1862
Lieutenant F. E. A. Chamier, of the Bengal Staff Corps, Deputy Commissioner in Oude, on leave for twenty months. Government General Order

No 203 of the 21st February 1862... Lieutenant W. G. Waterfield, of the Bengal Staff Corps, Assistant Commissioner, Punjaub, on leave for twenty months. Government General Order No. 175 of the 17th February 1862...

Surgeon J. N. Tresidder, of the Medical Department, on leave for fifteen months. Government General Order No. 175 of the 17th February 1862...

Surgeon J. P. Walker, M. D., of the Medical Department, Superintendent of the Government Press, and Curator, Government, Books, North-Western Provinces, on Furlough for six months. Government General Order No. 205 of the 21st February 1862

of the 21st February 1862.

Assistant Surgeon E J. Vivian, of the Medical Department, on Furlough for two years. Government General Order No. 178 of the 18th February 1862.

Assistant Surgeon S. C. Townsend, of the Medical Department, on leave for twenty months. Government General

the Medical Department, on leave for twenty months. Government General Order No. 185 of the 18th February 1862

Sub-Conductor R. Pear, of the Army Commissariat Department, on leave for eighteen months. Government General Order No. 88 of the 24th January 1862

No. 253 of 1862.—His Excellency the Governor General in Council is pleased to direct that no Officer heareafter appointed to do duty with Corps of Native Cavalry or Infantry shall draw the Doing Duty allowance unless he shall have passed the Hindoostanee Examination, and also been specifically appointed a paid Doing Duty Officer in General Orders; or, in the case of a temporary vacancy, in Regimental Orders subsequently confirmed in General Orders.

2. Any unpassed Doing Duty Officer now drawing the allowance will cease to draw it from the 1st September next, unless he shall have passed the Hindoostanee Examination before that date; and he will not again be allowed to receive it until re-appointed a paid Doing Duty Officer as above laid down.

No. 254 of 1862.—The undermentioned Out-Pensioner having been permitted to reside and draw his stipend at this Presidency, payment of pension is to be made and charged accordingly:—

Rate of Pension per diem.

Serjeant Henry Holdway, an Out-Pensioner of the late East India Company, from the Stud Department ... Two Shillings, paid up to the 30th June 1861.

sh- ion	led .
o complete the Establi ment under the operat of Government Gene	May 1861.  Mahomed Khan, discharged.
T 198	
8th May 1	16th June
Subadar Major	Subadar 16th June
Subadar Issur Dutt	6th (Funjaub) Regt. Native Infantry Jemadar Khanum Oolah
42nd (Assam) Light Infy	26th (Funjaub) Regt. Native Infantry
	Subadar Issur Dutt Subadar Major Sth May 1861 To

No. 256 of 1862.—The undermentioned Officers are permitted to proceed to Europe on Furlough on private affairs:—

Brigadier John Macdonald, Colonel of the late 74th Regiment Native Infantry ... For three years, under the old Regulations.

Captain William Robert Wallace, of the late 51st Regiment Native Infantry ... For two years, under the new Regulations.

No. 257 of 1862.—The services of Major W. T. Brown, c. s., of Artillery, Commissary of Ordnance, are placed at the disposal of the Public Works Department.

No. 258 of 1862 -The undermentioned Officers have reported their return from England :-

Date of Arrival at Fort William.

Major-General S. Corbett, C. B , late 16th Regiment Native Infantry Captain H. W. Best, late 5th European Light Cavalry ... Captain H. D. Battye, late 56th Regiment Native Infantry Captain W. G. B. Tyler,

1st March 1862.

adult

Bengal Staff Corps Lieutenant F. Currie, 1st European Light Cavalry ... Lieutenant E. O'B. Horsford, late 46th Regiment Native Infantry

No. 259 of 1862.—Her Majesty has been pleased to appoint the undermentioned gentlemen to be Cadets for the Infantry in Her Majesty's Indian Military Forces at the Presidency of Bengal. They are accordingly admitted to the Service and promoted to the rank of Ensign, leaving the dates of their Commissions for future adjustment :--

Date of Arrival at Fort William.

Mr. Frederick Mills Malet } 1st March 1862.

No. 260 of 1862. In substitution of the Royal Warrant published in Government General Order No. 29 of the 10th January 1862, the following paragraphs of a Military Letter from the Right Hon'ble the Secretary of State for India, No. 17 of the 23rd January 1862, and the Royal Warrant therein referred to, are published in General Orders : -

1. "With reference to my Despatch No 462 of the 30th November 1861, with which I forwarded copies of a Royal Warrant dated 30th October 1861 (War Office Circular No. 722), modifying the conditions of the re-enlistment of discharged Limited Service Soldiers, and in which I requested that its provisions might be made applicable to India, I now transmit copies of a Royal Warrant which bears the same number and date as the one above alluded to. and which has been issued in substitution of it.

2. "You will accordingly cancel the Royal Warrant which accompanied my Despatch of the 30th November last, and give effect to the one now sent.

3 "In this Warrant you will observe, amongst other alterations and additions, that Limited Service Soldiers who may have already taken their discharges prior to the publication of the Warrant, and who shall re-engage subsequently to such publication, will be allowed, in conformity with the Regulations in force at the time of their discharge, the whole of their previous service towards pension, provided they re-engage within two years from date of discharge, and are specially recommended for this indulgence after not less than six months' renewed service."

This Warrant and Regulations are to be substituted for those previously issued of the same number and date, which are hereby cancelled.

Circular No. 722.

HOME AND FOREIGN.

1312

WHEREAS it has been represented to Us that it is expedient to cancel that part of the 27th Clause of the Pen. sion Regulations in Our Royal Warrant of the 1st July 1848, which prescribes the conditions under which a discharged Li-

mited Service Soldier shall be permitted, on re. enlistment, to reckon his former service: Our will and pleasure is, that instead of the beforementioned conditions, which are hereby cancelled, any Soldier who has been, or shall hereafter be, enlisted for Limited Service, and shall hereafter be discharged before or after the expiration of the first period of service, and shall be permitted to re-engage or again enlist within twelve months from the date of his discharge, shall be allowed, under Clauses 4 and 5 of the Regulations and restrictions hereunto annexed, or such others as shall from time to time be established by Our Secretary of State for War, and the General Communding. in Chief of Our Army, to reckon half the period of his former service towards his future claim to, Pension.

Given at Our Court at St. James', this thirtieth day of October 1861, in the twenty-fifth year of Our Reign,

By Her Majesty's Command,

G. C. LEWIS.

EGULATIONS TO BE ANNEXED TO THE ROYAL WARRANT OF SOTH OCTOBER 1861, CIECULAR REGULATIONS TO No. 722.

1. With a view to give full effect to the provisions of the Limited Enlistment Act, and at the same time to hold out every Genl. No. encouragement to time-expired Soldiers of good character to continue in the Service, it is 1312

hereby notified that, in addition to the privilege of being permitted, on re-engagement, to count the full period of their first term of service towards increase of Good-Conduct Pay, and to Pension on discharge, and of receiving a fresh Bounty, as well as the regulated allowance in lieu of a free Kit, and an allowance of one shilling a day for twenty days; men who re-engage at the Head-Quarters of their Regiment for a second term of service, will be granted a Furlough, if serving at Home, for a period of two months, commencing from the date

of re-engagement; and if serv-Gibraltar, Malta, Ionian Islands. ing at either of the Stations named in the margin, will be provided with a free passage to this country at a convenient opportunity, at the discretion of the Commanding Officer, and a Furlough for two months, commencing from the date of their arrival in the United Kingdom. They will also be provided with a free passage back to their Regiments, unless directed to join the Depôts thereof at the termination of their Furloughs.

2. Soldiers, who at the time of their re-engagement may be serving in India, China, Ceylon, the Mauritius, Australia, or New Zealand will be allowed £5, and those serving in Canada, at the Cape of Good Hope, at St. Helena, and in the West Indies £3, in addition to the usual Bounty, as an equivalent for the Furlough granted to re-engaged men serving at other Foreign Stations and at

3. The Secretary of State also deems it expedient to point out, that although the re-enlistment of Limited Service Soldiers at any period within two years from date of discharge has been especially permitted under Clause 27 of the Pension Regulations in the Royal Warrant of the 1st July 1848, the Limited Enlistment Act does not contemplate such a proceeding; it is, therefore, to be understood that the system which has hitherto prevailed will be discontinued, (except as specially provided in Clause 6,) and in lieu thereof the

following will be adopted, riz.: 4. Soldiers who may hereafter be discharged after the completion of the first term of Limited Service will, if of good character and in possession at the time of their discharge of a Good-Conduct Badge or Badges, be permitted, as an indulgence to re-engage within twelve months from the date of their discharge, provided those who had pre-viously served in the Infantry are not above thirty-two years of age, and those in the Cavalry, Artillery, and Engineers not above thirty-four vears of age at the time of their re-engagement; but men re-engaging under this arrangement will only be allowed to count half the period of their former service towards claims to Pensions, and must be recommended for that indulgence by their Commanding Officers on account of good conduct at the expiration of one year from date of re-engagement; they must also at the time of re-engagement declare the period of their former service, and cause of discharge from their last

Corps. They will, however, be allowed to reckon the whole of their previous service towards Good-Conduct Pay, but will be required to serve for one year with uninterrupted good conduct from date of re-engagement before they can be permitted to resume their previous Good-Conduct Badges, when they will, on the recommendation of their Commanding Officers, be entitled to receive Good-Conduct Pay from the date of their re-engagement.

5. Soldiers of good character who may here-after be discharged, on reduction or on account of disability, or by purchase, &c., during the first term of Limited Service, and who may again enlist within twelve months from the date of discharge, will be allowed the benefit of the preceding provision for reckoning former service, and resuming

former Good-Conduct Pay.

6. Limited Service Soldiers who may have already taken their discharges prior to the publication of the Warrant hereto annexed, and shall re-engage subsequently to such publication, will be allowed, in conformity with the Regulations in force at the time of their discharge, the whole of previous service towards pension, provided they re engage within two years from date of discharge, and are specially recommended for this indulgence after not less than six months' renewed service.

WAR OFFICE, The 30th October 1861.

No. 261 of 1862.—The undermentioned Officer is permitted to proceed to Europe on leave of absence on Sick Certificate :-

Major Ralph Thorpe, of the months, under the new Regulations

No. 262 of 1862.—In continuation of Government General Order No. 125 of the 4th February. 1862, His Excellency the Governor General in Council is pleased to publish, for general information, the following observations by the Right Hon'ble the Secretary of State for India on Answers given by the Government of India to Questions connected with the late changes in the Indian Army, and published in Government General Order No. 913 of the 11th October 1861 :-

Questions.

Answers by Government of India.

REMARKS.

114. With reference to the reply to Question S3, published in Government General Order No. 681, in which it is stated that "all authorized leave" will reckon towards promotion under the Staff Warrant, inquiry is made if by "authorized leave" only two years in twenty, &c., is intended?

The Officer has had only about one and three quarter years' leave in sixteen years' service; but sickness may send him home, Suppose under the circumstances he was obliged to spend eighteen months at home, would all in excess of two years count against him for his promotion to a Majority?

If it would not count against him for promotion, what is intended by the term "authorized leave"?

114. No leave, except privilege leave, is to reckon towards promotion, except in the case of Lieutenant. Colonels. See Despatch from Secretary of State, No. 315, published in General Order No. 824, dated 17th September 1861.

And the state of t The Answer to Question
83, in which these words
occur, has been cancelled by
the Despatch above quoted.

114. If the question alludes to the time reckoned as Staff Service for promotion the reply is correct.

San Paris Well

Questions.

Answers by Government of India.

REMARKS.

By Government General Order No. 332, there is no rank recognized in the Staff Corps between that of General Officer on Rupees 1,295 a month, and Lientenant-Colonel on Rupees 827-14, but that of Brevet-Colonel, the pay of which is the same as that of Lieutenant-Colonel.

The Bombay Government ask whether an Officer of the Staff Corps, not being a General Officer, on obtaining the Colonel's allowance would receive only Lieutenant-Colonel's pay, with Colonel's allowance, or Colonel's pay as well as allowance, notwithstanding that there is no substantive rank of Colonel in the Staff Corps? 138. No instructions have been received from the Secretary of State respecting Colonel's allowances in the Staff Corps.

118. An Officer of the Staff Corps, not being a General Officer, on obtaining Colonel's allowance would receive Lieutenant-Colonel's pay with the Colonel's allowance.

No. 263 of 1862.—The undermentioned indivi-dual of Her Majesty's Service is permitted to reside and draw his pay in India as an Out-Pensioner of Chelsea Hospital according to the 23rd Clause of the Royal Warrant of the 24th May 1847, pending a reference to the Horse Guards as to the amount of pension :-

Private William Tabrar ... 52nd Light Infantry.

No. 264 of 1862.—His Excellency the Gover-nor General in Council is pleased to make the following appointment:

Pay Department.

Captain G. J. D. Hay, Officiating Pay-Master at Rawul Pindee, to be a Pay-Master, to fill an existing vacancy at Lucknow, vice Captain Harrison appointed First Examiner in the Pay Department.

No. 265 of 1862 .- The undermentioned Officer is permitted to proceed to Europe on leave of absence on Sick Certificate:-

Colonel Edward Lacon Ommanney, of the Corps of Engineers, Superintending Engineer of the Presidency Circle, Department Public New Regulations. Works

H. W. NORMAN, Lieut .- Col., Secy. to the Cost. of India.

#### PUBLIC WORKS DEPARTMENT.

GENERAL, - ESTABLISHMENTS. No. 54.

Fort William, the 5th March 1862.

Transfers .- The undermentioned Members of the Accounts Department are transferred from the North-Western Provinces to the Central Provinces with effect from the 1st May 1862:

Hopkins, Mr. J., Accountant, Second Class. Butterfield, Mr. R. A., Assistant Accountant,

Bhuttacharjee, Juddoonath, Assistant Accountant, Third Class.

No. 55.

The 7th March 1862.

Appointments .- The appointment by the Officiating Chief Commissioner of Oudh of Lieutenant

H. J. Nuthall, Assistant Engineer, First Class, to officiate as Executive Engineer of Lucknow from the 7th February 1862 until relieved is con-

No. 56.

Mr J. W. Henry is appointed a First Class Assistant Engineer in the Public Works Department, Central Provinces, and posted to the Third Division, Great Decean Road, with effect from 17th February 1862.

No. 57.

Promotion .- Mr. T. Hamilton, First Class Probationary Engineer, who was posted to Oudh in-Notification No. 272 of the 23rd December 1861, is promoted to the Grade of Assistant Engineer, Second Class, with effect from the 11th January 1862, the date on which he joined his appointment in the Oudh Road Department at Sultanpoor.

No. 58.

Leave of Absence. - Lieutenant-Colonel J. H. Maxwell, Chief Engineer, Central Provinces, is granted preparatory leave of absence from the 15th instant, to enable him to visit Calcutta for the purpose of appearing before the Medical Board.

H. YULE, Lieut .- Col., Secy. to the Gort. of India.

#### ORDERS by the LIEUTENANT-COVERNOR of IENGAL.

No. 662B.

APPOINTMENTS - The 1st March 1862 .- Mr. H. H. Robinson to officiate as Magistrate and Collector

of Midnapore.

The 3rd March 1862.—Dr. C. Palmer to officiate as a Municipal Commissioner for the Town of Calcutta under Act XXVIII. of 1856.

of Calcutta under Act XXVIII. of 1856.

Mr. S Cooper to be a Sub-Deputy Opium Agent of the Fifth Grade in the Behar Agency.

Mr. R. C. Rabeholm to officiate as Assessor and Deputy Collector, under Act XXXII. of 1860, in Hazarecbaugh.

Moulavy Ahmud Ally, Law Officer of Nuddea, is vested with the powers of a Subordinate Magistrate of the First Class, as described in Section XXII. of the Code of Criminal Procedure (Act XXV of 1861), in that District.

XXV. of 1861), in that District.

The following gentlemen to be Members of the Ferry Fund Committee formed in Rungpore,

The Magistrate, The Joint Magistrate,

Mr. A. D. Rehling,

" H. Steel,
" C. D. Quinton,
" T. A. Donough,

Moulavy Abdool Jubbar.
Dr. G. K. Poole, Member and Secretary.
The 4th March 1862.—Mr. A. M. Macgregor
to the temporary charge of the Sub-Division of

Bongong.
Mr. J. D. Maclean to the temporary charge of

the Sub-Division of Meherpore.

The 5th March 1862 .- Mr. R. Sinclair to be Additional Superintendent of Salt Chowkies in Jellasore.

Baboo Mohunloll Panday, Moonsiff of Ookrah, is vested with the powers of a Deputy Collector, under Section CL., Act X. of 1859, in Beerbhoom.

Baboo Hurrish Chunder Bannerjee to officiate

as an Assessor and Deputy Collector, under Act

XXXII. of 1860, in Monghyr.

The 6th March 1862.—Mr. J. Tweedie to the temporary charge of the Sub-Division of Ranee-

LEAVE OF ABSENCE. - The 3rd March 1862. Baboo Kalidoss Paulit, Assessor and Deputy Collector, Hazareebaugh for three months, under Clause 1, Section VII. of the Uncoverlanted Absentee Rules.

The 5th March 1862.-Mr. R. V. Cockerell, Magistrate and Collector of Midnapore, for four

weeks, to appear before the Standing Medical Committee at the Presidency.

The 6th March 1862.—Mr. C. T. Davidson, Commissioner of Dacca, for fifteen months on Medical Certificate, under Clause 1, Section VI of the Covenanted Absentee Rules.

Mr. P. A. Humphery, Officiating Joint Magistrate and Deputy Collector of Mymensing, for a fortnight, under Section XII. of the Covenanted Absentee Rules.

Mr. S. C. Hampton, Deputy Magistrate and Deputy Collector of Raneegunge, for a fortnight, under Clause 1, Section VII. of the Uncovenanted Absentee Rules.

Notifications.—The 4th March 1862.—The leave granted to Mr. P. Tucker, Judge of Purneah, on the 30th of January last, is cancelled at his request.

The 6th March 1862 .- Mr. E. E. Lowis, of the Civil Service, reported his departure from India on the 25th ultimo on the Steam-ship Candia.

> E. H. LUSHINGTON, Secy. to the Goot. of Bengal.

#### ORDERS by the LIEUTENANT. GOVERNOR, Impjab Provinces.

# GENERAL DEPARTMENT, The 22nd February 1862.

No. 383.—Transfer.—Lalla Hurgobind, Extra Assistant Commissioner, from the Delhi to the Jullunder District.

> R. H. DAVIES, Secy. to Gost., Punjab.

#### MILITARY DEPARTMENT. The 22nd February 1862.

No. 37.—Assistant Surgeon S. C. Courtney M. D., 5th Punjab Infantry, new on detached duty, is appointed to the Medical charge of the Camp of the Hon'ble the Lieutenant-Governor of the Punjab during His Honor's coming tour.

#### No. 1, Punjab Light Field Battery.

No. 38 .- Private Sewa Ram, who was struck off the Rolls of the Battery for over-staying leave, is restored to the Service with effect from the 1st September 1861.

No. 39.—The undermentioned Sowars of the Peshawur Mounted Police are, on the requisition of the Officer Commanding, transferred to the 11th Bengal Cavalry:-

Siffut Khan. Yasseen Khan.

Jahangeer Khan.

Kooshmere Khan.

# The 25th February 1862.

No. 40 .- Pension .- Under the general sanction conveyed in Government letters Nos. 146 and 1258, dated respectively the 16th January 1860 and 30th November 1861, the undermen-tioned Native Soldiers of the late organized Police, Lahore Division, who formerly belonged to the Durbar Service, and who have been declared unfit for further duty, are transferred to the Pension Establishment from the 6th instant on the stipends noted opposite their respective names :-Havildar Ghazee Rs. 3 8 0 per mensem.

, 8 0 0 , Naick Boorah , 3 0 0 , Jodha Drummer Shera ,, 2, 5, 4 ,, Duffadar Phoola Sing ,, 4 4 0

> S. BLACK, Captain, Offg. Secy. to Govt., Punjab.

# PUBLIC WORKS DEPARTMENT. The 22nd February 1862.

No. 5085.—Posting.—Mr. J. L. Watson, Special Assistant Engineer, whose services were placed at the disposal of the Punjab Government in General Order by the Governor General No. 8 of the 3rd January 1862, is posted to the Madhopoor Workshops.

#### The 24th February 1862.

No. 5113.—Transfers.—Mr. C. Vassilian, Assistant Supervisor, from the 9th Division, Grand Trunk Road, to the Umritsur Division.

Serjeant J. Hurst, Overseer, from the 9th Division, Grand Trunk Road, to the 8th Division, for employment on the Lahore and Ferozepore

G. NEWMARCH, Lieut., Asst. Secy. to Govt., Punjab.

#### Opium Botification.

Notice is hereby given, that the third Sale of Opium, the provision of 1860-61, will be held at the Exchange Hall on Monday, the 10th of March 1862, at 11 A. M., and will comprise 2,440 Chests, viz.:—

Behar O	pium	***		1,805
Benares	"			1,135
	Total	Chests	•••	2,440

- 2. The General Conditions of the sale now advertised will be the same as usual. They may be ascertained by reference to the Notification issued on the 9th November 1861, and published in the Government and Exchange Gazetles, or on application at the Office of the Board of Revenue.
- 3. The latest dates for deposit and clearance will be the 15th and 25th March 1862 respectively, that is to say, no Bank of Bengal Receipts, Company's Paper, or other Public Securities that may be tendered for deposit in redemption of Promissory Notes given by purchasers at the sale, will be received after 4 P. M. of Saturday, the 15th March 1862, and no Bank of Bengal Receipts in full payment of Lots will be accepted after 4 P. M. of Tuesday, the 25th March 1862.
- 4. In addition to the quantity above advertised for sale, the following quantities, more or less, of Behar and Benares Opium of 1860-61, will be brought to Sale in the present year on or about the dates specified below. The Board, however, reserve to themselves the right of altering these dates should circumstances render it expedient to do so:—

		Behar about Chests.	Benares about Chests.	Total about Chests,
On or about	Thursday, 10th April 1862.	1,805	1,135	2,440
Ditto	Wednesday, 7th May "	1,305	1,135	2,440
Ditto	Monday, 9th June ,,	1,305	1,135	2,440
Ditto	Wednesday, 9th July "	1,305	1,135	2,440
Ditto	Wednesday, 6th Aug. "	1,305	1,135	2,440
Ditto	Friday, 5th September ,,	1, 06	1,135	2,440
Ditto	Wednesday, 15th Oct. "	1, 05	1,135	2,440
Ditto	Mouday, 10th Nov. "	1,305	1,135	2,440
Ditto	Thursday, 4th Dec. "	1,356	1,165	2,520
	Total	11,796	10,244	22,040

By Order of the Board of Revenue,

A. EDEN,

Junior Secretary.

FORT WILLIAM, The 7th February 1862.

#### Opium Notification.

Notice is hereby given, that the fourth sale of Opium, the provision of 1860-61, will be held at the Exchange Hall on Thursday, the 10th of April 1862, at 11 A. M., and will comprise 2,440 Chests, viz.:—

Behar Opium	15 W		1,305
Benares "		1	1,135
	Total Chests	444	2,440

- 2. The General Conditions of the sale now advertised will be the same as usual. They may be ascertained by reference to the Notification issued on the 9th November 1861, and published in the Government and Exchange Gazettes, or on application at the Office of the Board of Revenue.
- 3. The latest dates for deposit and clearance will be the 15th and 25th April 1862 respectively, that is to say, no Bank of Bengal Receipts, Company's Paper, or other Public Securities that may be tendered for deposit in redemption of Promissory Notes given by purchasers at the sale will be received after 4 P. M. of Tuesday, the 15th April 1862, and no Bank of Bengal Receipts in full payment of lots will be accepted after 4 P. M. of Friday, the 25th April 1862.
- 4. In addition to the quantity above advertized for sale the following quantities, more or less, of Behar and Benares Opium of 1860-61, will be brought to sale in the present year on or about the dates specified below. The Board, however, reserve to themselves the right of altering these dates should circumstances render it expedient to do so:—

		Behar about Chests.	Benares about Chests.	Total about Chests.
On or abo Ditto Ditto Ditto Ditto Ditto Ditto Ditto	out Wednesday, 7th May 1862, Monday, 9th June , Wednesday, 9th July , Wednesday, 6th Aug. , Friday, 5th Sept. , Wednesday, 15th Oct. , Monday, 10th Nov. , Thursday, 4th Dec. ,	1,305 1,305 1,305 1,305 1,305 1,305 1,305 1,305 1,356	1,135 1,136 1,136 1,135 1,135 1,135 1,135 1,136	2,440 2,440 2,440 2,440 2,440 2,440 2,520
	Total	10,491	9,109	19,600

By Order of the Board of Revenue,

A. EDEN,

Junior Secretary.

FORT WILLIAM, The 7th March 1862.

#### Notice.

ALL Officers in charge of Treasuries are requested to take notice that exemptions from Income Tax, under Section CXXXIII. of Act XXXII. of 1860, allowed by the Local Government require the approval of the Supreme Government, and in exhibiting such exemptions in the Interest Registers furnished by this Office, the orders of the Financial Department only should be specified in the column of remarks.

E. DRUMMOND,

Acett .- Genl. to the Govt. of India.

Interest Department; Accountant-General's Office, The 27th February 1862.

#### Notification.

The Public are hereby requested to take notice that applications for Bills of Exchange and Transfer Receipts for Public Service and Privilege Remittances from Calcutta, payable at Government Treasuries in the Provinces, should be made to the Secretary and Treasurer of the Bank of Bengal, whose receipts for money tendered on account of Bills of Exchange must be presented at the Bill Department of the Office of the Accountant-General to the Government of India by whom such Bills will be issued. Transfer Receipts, when allowable under existing Rules, will be issued by the Secretary and Treasurer, Bank of Bengal.

E. DRUMMOND,

Acett .- Genl. to the Govt. of India.

FORT WILLIAM;
Accountant-General's Office,
General Department,
The 4th March 1862.

#### Notice.

OFFICERS in charge of Treasuries are hereby directed to forward (on the day of Remittance) to the Accountant-General to the Government of India Advices of all Remittances despatched by them to the Bank of Bengal, and Officers intercepting any such Remittances in transit under sufficient authority are also directed to be careful to inform the Accountant-General of the amount intercepted.

W. WATERFIELD,

Offg. Depy. Audr. and Acctt .- Gent ,

Bengal.

FORT WILLIAM, The 4th March 1862.

#### Notification, No. 35.

Baboo Lukhi Kant Roy, Uncovenanted Deputy Collector, Noacolly, has been authorized to draw Bills on other Treasuries.

W. WATERFIELD,

Offg. Dy. Audr. and Acett .- Genl, Bengel.

FORT WILLIAM, The 7th March 1862.

#### Notice.

Tenders are hereby invited for the execution of various descriptions of work, at Schedule rates, for the year 1862-63, in the Civil Architect's Division. Correct lists and specifications of all the several descriptions of work that may possibly be required in the repairs of buildings and in the construction of ordinary works can be seen in the Civil Architect's Office, No. 2, Coilah Ghat Street, up to the 1st April 1862.

Tenders will not be received after the 1st April

next.

The Contracts to be first made will take effect from the 1st May 1862.

> G. PRICE, Captain, Civil Architect.

#### Notice.

TENDERS are hereby invited for the execution of various descriptions of work, at Schedule rates, for the year 1862-63, in the Garrison Engineer's Division.

Correct lists and specifications of all the several descriptions of work that may possibly be required in the repairs of buildings, and in the construction of ordinary works can be seen in the Garrison Engineer's Office, Fort William, up to 1st April 1862.

Tenders will not be received after the 1st April

next.

The Contracts to be first made will take effect from the 1st May 1862.

J. H. MARSHALL, Captain,

Offg. Garrison Engr., Fort William.

FORT WILLIAM; The 4th March 1862.

#### Notice.

TENDERS are hereby invited for the execution of various descriptions of work, at Schedule rates, for the year 1862-63, in the Suburban Roads' Division.

Correct lists and specifications of the several descriptions of work that may possibly be required in the repairs of buildings and in the construction of ordinary works can be seen in the Superintendent, Suburban Roads' Division's Office, No. 49, Lower Circular Road, up to 1st April 1862.

Tenders will not be received after the 1st April

next

The Contracts to be first made will take effect from the 1st May 1862.

A. BREMNER,

Offg. Supdt. of Subn. Roads.

The 3rd March 1862.

#### NOTICE.

The undermentioned Packages, now lying on the Custom House Wharf, if not cleared on or before the 12th March 1862, will, under Section XIII. of Act XVI. of 1837, be sold for the realization of Duty, Wharfage, and other charges that may be due thereon:—

Date of Landing.	Mark or Address of Packages.	Ships.
1861, Nov. 1st " ", 9th	1 Box, M in diamond D H	Renown. Ditto. Ditto.
Unknown		Unknown.
37 - 37 · · · · · · · · · · · · · · · · ·	8 Empty Hogsheads, no mark	Ditto.
1861, Aug. 16th	22 Bundles Coir, no mark	Queen of India

#### CUSTOMS.

List of Unclaimed Packages lying on the Custom House Wharf and in the Moyapore Magazine.

Date of Landing.	Mark or Address of Packages.	Ships.	
1861, March 11th *	2 Quarter Boxes Gunpowder, C N C in diamond F	G F O H	
1859, Nov.	271-72 10 Cases 4 Casks, C in triangle F, 10 B 20 J J H C in diamond 7, C in triangle W 1188 H, C in triangle H 1100 H	G. F. O. Heyn.  Miles Standish.	
" Dec.	24 Cases J H C in diamond 47 M F, C in triangle R + B, C in triangle H M 140 H, C in triangle O 12 + 5 C T, R D W 365		
1860, Jan. 1861, Nov. 14th	6 Cases C in triangle W 1241 H, S and B 376 1 Parcel, Mr. J. Wood, Akyab 1 Ditto, Mr. J B. Harding, Rangoon	Ganjam. Str. Lancefield. Ditto.	
", Sept. 3rd " ", 26th ", Nov. 20th	1 Ditto, Consignees of M C 447 1 Tin Box, J. S. Grainger	Str. Malta. ,, Nubia. St. Lawrence.	
" Dec. 3rd " Nov. 20th	1 Box, C Hogan 1 Trunk, Captain Honble E. Curzon	Day Dream. Newcastle.	
Unknown 1861, Dec. 13th	1 Case Copper Powder Flasks, no mark 30 Cases Wines, Officers, H. M.'s 98th Regiment	Unknown. I m p e r a t r i e e Eugenie.	
,, ,, 6th ,, ,, 11th	100 Cases Claret, B T 4 Cases, J P	Ditto.	
" " 18th	1 Case L G, Mr. H. Eckford, care of Balfour and Co	Ditto.	
" " 16th	1 Box, Priv. Ed. White, Band, 71st Highlanders	Agamemnon.	
", Sept. 10th		Ditto. Str. Candia.	
" Oct. 14th	1 Bag, 1 Hat, and Box, no mark	" Nemesis.	
" July 22nd		Undaunted.	
" Nov. 4th	1 Hat in Box, no mark 1 Case, George Thornhill, Esq.	Str. Bengal. "Simla.	
" Dec. 3rd	1 Package Brushes, no mark	" Candia.	
" " 16th	1 Chest, 1 Roll Bedding, no mark	" Colombo.	
" " 31st	2 Boxes, W S 1 Bag Washing Utensils, no mark	,, Nemesis. Ditto.	

No. 157.

MONTHLY RETURN shewing the state of Commutation of Learnits for the Pay Department for the Month of January 1862.

Range of ments.	Pay-	Pay- In what Statement of Disbursements.		When received from the Examiners.			Compilation on what date completed.			Date on which General Compilation Statement will be forwarded to the Military Account ant.	
	ſ	1st Week .	. 31st	January 1	862	517		February	1862		
		2nd ,,	. 12th	February	,,		15th	"	23		
				January	33		15th	11	.33		
Presidency	3		. 29th		"		15th	"	"		
	i	3rd "	. loth	February	"		15th 15th	"	. 22		
			11th		,,		20th	1)	31		
			15th	CONTRACTOR STATES OF THE STATE	27		27th	- 11	23		
	- 1	+tn ,,	25th	,,	"		27611	"	23		
				5024							
		lst . "	241	-			2nd			4	
		DOTAL STREET, SALES OF STREET, SALES		January	11	***	12th	National Activities	"		
Allahabad	3	0.3	30th		"	***	15th	**	"		
		TO A SECURE OF THE PERSON NAMED IN		February	35	•••	20th	-,,	33		
		4tu ,,	18th	"	"	•••	-	"	"		
	1	1st ,,	17tb	January	,,		5th		31		
T	1	2nd ,,	28th		"		10th	"	,,		
Lucknow	)	3rd ,,		February	"		14th	23	**		
	i	10/19/2012 (2017/99/00/00/05/5-5-00/19/07/	20th		"		26th	,,	"	1 Particular September	
							1			The General	
										Compilation State-	
	(	lst "	18th	January	,,			January	33	ment for December	
Meerut	1	2nd "	. 30th	,,	22			February	22	1861 was submitted	
ar cerat	)	3rd ,,	13th	February	**	***	19th	J. 11	"	to the Military Ac-	
		Ith ,,	22nd	l "	32		26th	23	1)	countant on the 4th	
										February, and that	
							441			for January 1862	
	(			January	33		4th	"	2.5	will be transmitted	
Lahore	)		. 31st		22		10th	23	23	on the 5th March	
	1	3rd "	-11th	February	,,		15th	"	22	1862,	
	1	4th "	25th	22	"		27th	"	-33		
	Hornis	1st "	95+1	January	1	TO B	31st	January			
m n		2nd ,,	Sth	February	13		12th	February	,,		
Trans-Ravee	}		15th	1 Cortain y			18th		"	1 3 6 3 4 5 1 1	
	(	THE RESERVE OF THE PARTY OF THE	. 22nd	l "	"		25th		33		
					Afford to		100				
			H								
Hyderabad	Con-		140			THE REAL PROPERTY.			7		
tingent		Supplementary	. Sth	n	"		9th	"	"		
		AND CONTRACTOR OF THE PERSON O	15				4.35		(图)	RAME OF THE PARTY	

E. W. HOLLINGBERY,

Compiler.

FORT WILLIAM; Compiler's Office, The 28th February 1862. No. 158.

\*MONTHLY RETURN shewing the state of Compilation of Accounts in the Pay Department for the Month of February 1862.

Range of Payments.		In w Statem Disburse	ent of	When received from the Examiners.			Compilation on what date completed.	Date on which General Compilation Statement will be forwarded to the Military Accountant.	
	(	1st Separ	ate	26th	February	1862	28th February 1862.		
		2nd ,,	***	Ditto		·	Ditto.		
Presidency	}	3rd "		Ditto			Ditto.		
		4th ,,		Ditto		•••	Ditto.		
	t	1st Week		28th	17	,,	Under Compilation.		
Allahabad		Ditto		26th	"	"	Ditto.	專	
Lucknow		Ditto	••	25th	,,	"	Ditto.		
Meerut	O LOUIS DE LA CONTRACTION DEL CONTRACTION DE LA CONTRACTION DE LA CONTRACTION DE LA CONTRACTION DE LA CONTRACTION DE LA CONTRACTION DE LA CONTRACTION DE LA CONTRACTION DE LA CONTRACTION DE LA CONTRACTION DE LA CONTRACTION DE LA CONTRACTION DE LA CONTRACTION DE LA CONTRACTION DE LA CONTRACTION DE LA CONTRACTION DE LA CONTRACTION DE LA CONTRACTION DE LA CONTRACTION DE LA	Ditto		27th	27	"	Ditto.	CONT.	
• •	1	Ditto		25th	n	23	Ditto.		
Lahore		2nd ,,		26th	"	33	Will be taken into hands.		
Trans-Ravee		lst "		28th	"	,,	Under Compilation.		

E. W. HOLLINGBERY,

FORT WILLIAM; Compiler's Office, The 28th February 1862.

Compiler.

MEMORANDUM showing the number of Monthly Supplementary Native Pension Disbursements of the Hyderabad Contingent received and audited up to 28th February 1862.

Disbursements.	Monthly Disbursements.	Date of Receipt.	Date of Audit.	REMARKS.	
	THE RESIDENCE OF STREET	} 3rd Dec. 1861	19th Feb. 1862 26th ,, ,		
Supplementary Native Pension { Disbursements	September " October "	}17th " "			
Disbursements	November ,,	13th Jan. 1862	,	In course of audit.	
	December " January 1862	} 4th " "			

W. W. AUBERT, Capt.,

First Examiner.

FORT WILLIAM;
Examiner's Office, Pay Department,
The 1st March 1862.

	REMVERS.											
1	remaining unaudited.		One.	One.					One.		One.	
	Accounts due.											
	Date of Audit.	29th Jan. 1862.			14th Feb. 1862.	19th Feb. "	3044. T	Zoth Jan. "	:	24th Jan. 1862.		20th Feb. 1862.
	Date of Receipt.	23rd Jan. 1862	12th Feb. "	4th ,, ,,	30th Jan. "	4th Feb. "	04 fk Tam	~Ttu vau. "	4th Feb. "	22nd Jan. "	11th Feb. "	12th " " 20th Feb. 1862.
INT FOR PENSIONS.	Paid in arrear during the Half- year, comprised between	1st May to 31st October 1861	Ditto ditto	Ditto ditto	Ditto ditto	Ditto ditto	Ditto ditto	Ditto ditto	Ditto ditto	Ditto ditto	Ditto ditto	Ditto ditto
HALF-YEARLY ACCOUNT FOR PENSIONS.	One for the Half-year, comprised between	1st Nov. 1869 to 30th Apl. 1861	Ditto ditto	Ditto ditto	Ditto ditto	Ditto ditto	Ditto ditto	Ditto ditto	Ditto ditto	Ditto ditto	Ditto ditto	Ditto ditto
	CIRCLES.	Barrackpore	Benares	Cawnpore	Dinapore	Furruckabad	Ghazeepore	Juanpore	Lucknow	Mongbyr	Meerut and Haupper	• Nagpore

MEMORANDUM sheving the number of Half-yearly Native Pension Accounts received and audited up to 28th February 1862.

W. W. Aubert, Captain, First Examiner.

Pay Department, Leaniner's Office, }
The 1st March 1862.

#### PROGRESS REPORT of the Bill Department from 16th to 28th February 1862.

Number of Bills re- maining un- audited on date of last Report.	Number of Fills received during the fortnight.	Number of Bills audited up to 28th February 1862.	Number remain- ing unaudited.	Number of Let- ters received.	N u m b e r o f Letters undis- posed of.	REMARKS.
23	281	280	24	103	2	
	23					
	304					

FORT WILLIAM,
The 1st March 1862.

W. W. Aubert, Captain, Eraminer, Pay Department.

Bi-MONTHLY REPORT of the Receipt and Audit of Pay-Masters' Accounts of Weekly Disbursements from 15th to 28th February 1862.

ireles.	Letters d.	r of Letters	DISBURSMENTS. Number of 1 bursements	TANKS OF THE PROPERTY OF THE P
Names of Circles	Number of L	Number of I	Latest received, with date of receipt.  Latest audited, with date of audit.  Latest audited, with date of audited in Pay-Examin Office.	un- the REMARKS.
			1st to 8th Feb. 1862 (a) 24th to 31st Jan. 1862  Recd. 15th ,, ,, Audited 19th Feb. ,,	(a) Despatched 21st Feb. 1862.
Meerut	8	1	Cancelled and revised copy received (b) 1st to 8th ,, ,, Cone, viz., to 15th F 24th Feb. 1862 Audited 25th ,, ,,	9th Feb. (b) Despatched 27th Feb. 1862.
			9th to 15th ,, ,, Recd. 24th ,, ,,	
			1st to 8th Feb. 1862 (c) 24th to 31st Jan. 1862	(c) Despatched 25th Feb. 1862.
Lahore	6		9th to 15th ,, ,, (d) 1st to 8th ,, ,,   None.	(d) Ditto.
			(e) 9th to 15th ,, ,, Audited 25th ,, ,,	(e) Despatched 26th Feb. 1862.
Rawul			1st to 8th Feb. 1862 (7) 24th to 31st Jan. 1862	Oth Despatched 21st Feb. 1862.
Pindee.	4	4	9th to 15th ,	
			25th ,, ,, Audited 28th ,, ,,	

Latest received, with Latest audited, with date of receipt.  Number of audit.  Received 25th "." Audited 28th "." "."  2 2nd week for February 1862 1st week for Feb. 1862  2 2nd week 15th to 21st  February  Disbts. for January  Disbts. for January  Disbts. for January  2 26th February  2 26th February  2 36th February  2 36th February		stellers.	svetters.	DISBURSEMENTS.	EMENTS.	burse- ing un- e Pay	
# 3rd week for February 1862 1st week for Feb. 1862	Names of Circles.	I to redmuN bevieses	I do redmuN besoquibnu	Latest received, with date of receipt.	Latest audited, with date of audit.	Vumber of distribution of the control of the contro	REMARKS.
15   2 and week for February 1862   1st week for "" " " " " 1	Presidency	33	4	3rd week for February 1862	1st week for Feb. 186		Three of the undisposed of letters were received on 28th February 1863
2 2nd week for February 1862 1st week for ", ", ", 1 Two Ditto  Nil. 3rd week 15th to 21st February 27th February ", 24th ", ", "  Disbts. for January ", 26th February ", 26th				"	Andited 28th "		tent function more management
February 3rd week 15th to 21st 1st week for "" "  27th February " 24th "" "  Disbts. for January " 26th February "  2th February " 25th "  3 3 56th February "	Allahabad	15		2nd week for February 1862 22nd ", "	, ,	-	
Disbts. for January "Disbts. for January 4th February ", 26th February	Lucknow	01		to 21st	week for "		
	Hyderabad	\$			nuary		

Bi-MONTHLY REPORT of the Receipt and Audit of Pay-Master's Weekly Disbursements from 15th to 28th February 1862.

No. 72

FORWARDED to the Controller of Military Finance with reference to his Office Memorandum 1414 of the 12th September 1861.

A. E. Osborn, Captain,

Offg. 2nd Examiner, Pay Department.

Pay Department, Eraminer's Office, }
The 28th February 1862.

# COMMISSARIAT

No.

STATEMENT of Purchase Rates in the Central Circle for the Month of July 1861.

Antro		Luck	now.	Fyzab	nd.	Cawn	pore.	Meer	ut.	Landour,	Bareilly	. s	hajel		1	Agra.	Gw
		Ro Bare	lly.	Gonda	th.	Fat gh		Roorl	cee.		Moorada bad.	- N	ynee	Tal.	M	uttra	Jin sie
Sttah	• per Re. 1	Mds.		Mds. S.		Mds. 0-1	S. C.	Mds. S		Mds. S. C.	Mds. S.		ds. S 0 18			13	
Barley, Europe	per lb. 1		. 0	0 21	0	0.1	5 3	0 14 RR. AS. 0 7	P.	not recei	RE. AS. 0 6						
" Country	per Re. 1					0.2				Statement is for.							
Bhoosah	, 1 , 1	2 20	0			1 2		мрэ, в. 2 0		chase Sta	MDS. s. 0		2 30	0		15	0
tread	per 100 lbs. 1	ES. AS		5 12	0 P. 8			•••		Delhi Parchase though called		1:	AH. 2 S	0		08	
Trewood	per Re. 1	M.Ds.	s. c.		11	3 (		3 10 5 2	0	4 0 0		0 1	s, s, 5 0	C, 0			
Fødder	, 1 2	5 28		MDS, S. 7 0			0 0										
icam, let sort	" 1 2	100		0 30	0		8 6 3 0			-	0-17	0	21	0	0	15	Water.
, 2nd ,,	" 1 2			0 31		0 1	9 6			0 9 13.	0 17	8	22	0		15 15	点
Irnss, dry	" 1 2					13,760	0 0									3 1	lot lot
, green	, 1	10255		-		8 6	0 0	5 9	8		<b></b>					0 ( 36 10	
Iospital Clothing	per set 1																eceived, though
Curbee, dry	per Re. 1	Travels.	0					2 32	8								Not re
" green	" 1 2	Mark N	0	-				5 0	0								
ime Juice	per dozen 1 2					3 1:						It	s. oz.	d.			
otatoes	per Re, 1	1550				lbs. o	z. d.	***		 lbs. oz. d.	-	35	0	0			
ice	" 1 2	lbs. oz 30 0	. d.	lbs. oz. 33 0	d. 0	18 (		lbs. oz. 18 8	d. 0	12 15 12			0				
alt	, 1 2	19 (				12 (		15 7	0	13 6 6	•		8				
ngar	, 1 2	0.832283			1000	6 6	3 0				•		0				
/egetables	* 1			, "		Rs. As	. P.					124	0	0			
Vinegar	per dozen 1	23365		110 100		12 (	) 0					1		ST. OF	1		

DEPUTY COMMISSARY GENERAL'S OFFICE;
CENTRAL CIRCLE, LUCKNOW,
The 20th December 1861.

# DEPARTMENT.

276.

STATEMENT of Contract Rates in the Central Circle for the Month of July 1861.

ARTICLES.	2		Roy			zabi		F	utte	h-		eeru		La	udor	ır.	M	ora bad.	da-		pore			lgri		J
		1			Ru	A	P	Lange of the lange	1000		Re	As	p	-Re	. As	P				Re.	As	P.	Rs.	As.	P.	I
Barley, Europe pe	r lb. 1			250				門に	13.00	が明				1			0	8	0	0	8	0				
Beef per 100	1bs. 1	9	0	0	9		0	100			9		0	14559	0	0	9	0	0	9	0	0	500	0		
liscuits .				U					***		19	0	9				12		0	9						
Brend .	. 1	6	12	0		1			11		9		0	10		1		13		8	5	4	9	8	0	
Bhoosah per	Re. 1					s. s. 9	c. 0	1000	8	0	9	8	0		**		8	9	6		•••					
	2 lb. 1 2	0	5	9				0	5	4	0	5	4		ed for.					0	5	0				100000
Sirewood per	Re. 1				6		0		7	c. 8					not received though called			, s, 35	c. 0		35	0		. s. 21	0	
rass, dry "	1 2		***		6	0	0		**						received					3	21	0		**	·	Shirt State
"— green "												×			ent is not											District Co.
lospital Clothing per	set 1	1000	7	0					4s.	r. 3	17	0	0		ise Statement is	Salah Sa		ля. 15		ns. 16	A8. 15					
ine Juice per do		5	15	0		•••		4	1	0	3	0	0		Delhi Purchase		5		4		13		ns. 2	8	0	
Iustard, Europe per	2 lb. 1		 				•		•••		1	4	0		Del		6	13	8		•••		2	8	0	
lution per 100		11			11		0						63	11		0		0	Sal	11			11 11		200	
otatoes per	2 Re, 1	11 lbs, 35	02	d	Hbs	. oz.	d.	11 lbs. 61	02	d.	11 lbs. 37	0 0z. 0	d.	thu.	oz. 10		11	0	0	11	U	·			,	
lice	2		0	0	41 28	4	0	23	9	0	16	9			•••	STATE OF THE PARTY	14	oz. 11	d. 0	lbs. 12	oz.	d. 0	lbs. 20		d.	
alt "	2	14	 o	0	12	 8	0	14	 5	0							12	0			0	5.6		7	52 12	S ALL LAND
ngar	1	7		0	13	8	0	7		0		0	0			0		0			0			7	193	
bining Cooking Utensils p. con	2 ge 1	7 RH. 1			9	1	0	ns.	A8.		RE.	11 AS. B	P.	RB.	A8. 6			8 48. 14	P.	un.	4 46. 15	P.	7	10	14	THE PERSON
	2 Re. 1	lbs.	oz. 0	d. 0		0	0		14	9	0 1bs. 80		d.					0	0		6	10	80	0	0	Seattle St
egetables por l				1	-	1000	-86				1				-			200	100							\$15

E. J. SIMPSON, Captain, Offg. Depy. Commsy. Gent., Central Circle.

#### No. 248.

STATEMENT showing the Articles, with Quantities, provided by Contract and Purchase by the Rancegunge Executive Commissariat during the Month of October 1861, also the Contract and Purchase Rules per Commissary General's printed Circular No. 21, acted 31st May 1861.

Articles.	Number of Men rationed and dieted.	Average rate per Man.	Number or Quantity.	Rate by Contract.	Rate by Purchase.	Amount Cost,
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#### Victualling Supplies.

				lbs.	oz.	d.	lbs. oz. d.	lbs. oz.	d.	Rs.	As.	P.
Bread	per Re			10,036	0	0	10 0 0			1,003	9	7
Beef, fresh				8,750	0	0	14 4 91			.612	6	7
" salt	,,	9	0.5-0.	129	0	0	From Store. Ibs. oz. d.		0	48	6	U
Mutton	.,	030	400000000000000000000000000000000000000	1,157	0	. 0	$6 14 5\frac{1}{2}$			167	12	2
Rice	"	10,036.	Rs.	2,509	0=	0		21 0	0	119	14	0
Sugar			5	1,568	2	0	6 4 0			250	14	5
Salt		Till I	diem	619	3	0	12 0 0	244	553	• 51	9	7
Fea, black	217	In	diem	141	13	4	From Store.		8	216	1	10
., green	,,			70	13	6	Ditto.	0 8	0	141	10	11
Coffee	,,		Per "	470	8	8	Ditto.	2 14	84	176	7	2
Vegetables	A			10,036	0	0	S2 lbs.	***	703	813	10	0
Coal	per md.		1	14,629		0		2 as. 6	pie	27	14	- 0
,,	21		12.50	5,443		0	From Store.	2 ,, 6	25	10	5	11
Bread	per Re.	431		100	12	0	10 lbs.			10	1	2
Rice	"		5.3	165	4	0	0.11	21 lb	S.	4	37	3
Sugar	1 m	4	zó.	65	12	8	6 lbs. 4 oz.	120		10	5	
Tea, black	,,	part only	Bs.	12	S	12	From Store.	10 oz.		19	10	
, green	"	THE STATE OF	ma ma	6	5 0	6	Ditto.	S oz		13	2	0
Vegetables	499		m ns	421	0	0	32 lbs.	2 as. 6		19		10
Coal	per md.	I.	diem	421	U	U	STATES AND	2 as. 6	Pie		114	10
		*	Per diem " mens				100000000000000000000000000000000000000		223	3,211	9	1
			A î						Elvis.		3/01	

#### Victualling Contingencies.

#### TINNING UTENSILS.

			Rs. As. P.	Rs. As. P.
Poilers, Copper, middg ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	p. each "" "" "" "" "" "" "" "" "" "" "" "" ""	No. 2  ,, 2  ,, 1  ,, 10  ,, 1  ,, 2  ,, 1	0 7 0 0 5 6 0 1 9 0 0 6 0 0 6 0 0 6	0 14 0 0 11 0 0 1 9 0 5 0 0 0 6 0 1 0 0 0 6

<sup>\*</sup> Detachments arrived by Train from Dum-Dum had drawn their rations in part only before starting, and received the remainder on arrival at Raneegunge.

ARTICLES.	Number of Men rationed and dieted.	Average rate per Man.	Number or Quantity,	Rate by Contract.	Rate by Purchase.	Amount Cost.
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# Hospital Supplies.

				lbs.	oz.	d.	lbs. oz.	d.				Rs.	As.	P.
Bread	per Re.			634	0	0	10 0	0				63	6	5
Beef	,,			24	0	0	14 4	94				1	10	10
Mutton	,,			259	0	0	6 14	51	ESS.			37	8	10
Sugar	,,			78	9	0	6 4	0.				11	8	11
Salt				22	6	8	12 0	0				1	13	10
Vegetables	,,		0.72	220	6	0	32 0	0	State			6	14	1
Chickens	,,			No.	15				N	To. 6		2	8	0
Піскено									lb.	oz.	d.			
Butter				19 lbs.	8 0	z.			1		11	12	10	0
uvee	"	ALL Y		MDS	8.	C.								
filk	. "	13 1				141			8	seer	S	23	11	9
IIIK					oz.	DUAL PROPERTY.								20
lice		West		176	10	0			2	1 lb	s. 1	8	6	6
epper			1-1		12				4 lb			0		. (
epper	"		0-6-104.	MDS.		C.			L)	4			TOWN	HIS
oal	per md.	-	000	Committee of the Control of the Cont	35	8			2 as	. 6	pie	4	1	(
vai		717.	Rs.		oz.	d.						Toley le		DÄ
lour	per Re.		A	14	7	0			1	6 lb	s.	0	14	•
Nutmeg		155	g	0	14	81					ENGLISH THE REAL	1		
Finger	"		Ser	0	2	5			8	0.162657		0		
zinger zimes	per each		diem	No.	LOCK OF PARTIES				2		1000	1		
лшев	and the same		田田	lbs.		d.	50753		lbs.					
krrowroot	per Re.		Per "	4	2	0	From St	ore.	ECONOMISSION AND ADDRESS.		104	1	8	•
Barley			-	14	7	0	Ditte		2		101	5		
A STATE OF THE PARTY OF THE PAR	,			0	8	0	Ditte		4	0	0	0		í
ago	"			23	1	4	Ditte		0	8	0	46	2	e
lea, green				dozs.		m,		Am	RS.	AS.	P.		1012	P. S.
Port Wine	per dozen			0	9	3	Ditte		30	0	0	23	4	0
Brandy				0	5	8	Ditte		18	0	0	8	11	5
Beer, Pints	"			4	1	0	Ditto		5	8	0	22	7	4
Porter ,,				4	10	0	Ditto		3	0	0	14	8	0
oda Water	"		BIT OF	1	2	0	Ditto		4	0	0	4	10	8
Champagne .	,,			0	ĩ	0	Ditte	0.00	30	0	0	2	S	0
main pag no													2923	
						cure					200	307	13	11

### Hospital Contingencies

TINNING UTENSILS,

		Rs. As. P.	Rs. As. P
Boilers, Copper, middg. per ea. ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	No. 4 ,, 6 ,, 4 ,, 2 ,, 2	0 7 0 0 5 6 0 1 9 0 0 6	 1 12 0 2 1 0 0 7 0 0 1 0 0 1 0
			4 6 0

TOTAL SERVICE STATE OF THE SERVICE STATE STATE OF THE SERVICE STATE STATE STATE OF THE SERVICE STATE S		(SVPIII) INV	HATELE SING				
ARTICLES		Number of Cattle fed.	Average cost of each.	Number or Quantity.	Rate by Contract.	Rate by Purchase.	Amount Cost.
				Cattle.			
			E	LEPHANTS.			
			0,0			1	
Rice Grass, green Fodder ,, ,, for Siek Mussalahs	per Re. "" per each	No. 2,114.	Per diem Rs. 0-10-11s 3, mensem ,, 21-4-1.	Mds. S. C 459 11 (622 32 ) No. 1645 ,, 469 ,, 68 6 ,, 68 6		Mds. S. C. 0 30 0 No. 4 2 12 annas	Rs. As. P. 612 5 8 140 14 10 411 4 0 284 8 0 51 2 3
				ULLOCKS.			
			0-3-0. 5-18-0.	Mds. S. C	Mds. S. C	Mds. S. C.	Rs. As. P.
Gram	per Re.	.83.	6. 0-	194 0	0	0 ,16 0	485 0 0
Grass, green	· · · · · · · · · · · · · · · · · · ·	No. 3,938.	B.s.	668 34	0 8 0 0		222 15 2
Salt	per lb.	No	Per diem Rs.	123 lbs.	From Store	3 annas	23 1 0
	ATEACH TO		Per "				731 0 2
				HORSES.			
			0-9-6.	Mds. S. C		Mds. S. C.	Rs. As. P.
Gram	per Re.	,849.	A CONTRACTOR	300 00			,,,,,,
Grass	,,	No. 7,849.	diem Rs. mensem "	+3,629 8	0	1 24 0	2,268 4 0
Ottass			Per " m				4,667 9 4
			Cattle	Contingence	ies		
			E	LEPHANTS.			
					Rs. As. P		Rs. As. P.
Guddelahs	per each	B102/00/02/02		No. 70	11 14 0	AND DESCRIPTION OF THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED	831 4 0 293 2 0
Guddees Ropes Dalor	per set per each			70 sets No. 35	1 12 0		122 8 0 80 15 0
Doles Ration Bags	per each	1677A		,, 70	2 5 0 0 5 8	THE RESIDENCE OF THE PARTY OF T	22 15 6
		1000					1,350 12 6

<sup>\*</sup> Australian at 5 Seers, No. 4,594. † 4,154, at 17 Seers. 2,982, at 25 Seers, pr. S. O. 713 nil having cutter.

Articles.		Number of Cattle fed.	Average cost of each.	Number or Quantity.	Rate by Contract.	Rate by Purchase.	Amount Cost.
			В	ULLOCKS.			
					1		
					Rs. As. P.		Rs. As. P.
Jhools Suffrahs	per each			No. 41	2 5 0 0 6 0		94 13 0 12 0 0
Brushes, hand	"			5, 52			13 0 0
Ropes, line	"			,, 3 ,, 132	0 4 0 5 8 0 0 1 6 0 2 6	•••	16 S 0 12 6 0
" bridle	,,			,, 132	0 4 0 5 8 0 0 1 6 0 2 6 3 0 0		90 10 0
Chursahs	- 33			,, 2	3 0 0		6 0 0
							175 5 0
			Barra	ack Supplies.			
	•		•				Rs. As. P.
				37 60			
Jars, large Lime	per each per Re.			No. 83 40 mds	:::	5 annas 2 mds.	$\begin{array}{cccccccccccccccccccccccccccccccccccc$
Chatties	per each			No. 20		6 pie	0 10 0
Oil, Mustard	per Re.			MDs. s. C. 7 12 9		MD. s. c. 0 2 0	146 4 6
Thread for Wicks	. ,,			0 9 64		0 1 8 0 2 8	6 4 0 0 9 7
Cotton ,, ,, Coarse Cloth	per yard			3½ yards	*	3 annas	0 10 1
							200 5 2
			Hosp	ital Clothing			
						Rs. As. P.	Rs. As. P.
Quilts	per each			No. 208		3 2 0	650 0 0
Sheets	"			,, 205	•••	1 2 0	230 10 0 9 6 0
Suttrunjees	"			,, 6_		1 9 0	
							890 0 0
			Baza	r Medicines.			
				lbs. oz. d.		Rs. As. P.	Rs. As. P.
Alum Camphor, refined	per lb.			0 8 0 0 3 0	From Store.	1 12 0	$\begin{array}{cccccccccccccccccccccccccccccccccccc$
Ginger	per Re.			0 3 0		lbs. oz. d. 8 0 0	0 0 4
Kuth Kuringa	per re.			0 4 0		1 7 8	0 3 10
Oil, Linseed ,, Mustard	"			2 0 0 4 0 0		5 2 4 4 1 13	$\begin{array}{cccccccccccccccccccccccccccccccccccc$
				6 bottles	From Store.	RS. AS. P. 6 4 0	3 2 0
Vinegar Wax, white	er dozen per md.			3 mds. 8 srs.	Ditto.	50 0 0	2 2 1
Chirrettah	per lb.			2 lbs. 8 oz. 7 bottles	From Store.	0 2 4 30 0 0	0 6 0 17 8 0
Poppy Heads	per dozen per lb.			3 lbs.		0 4 9	0 14 3
Kaladanah	per Re.			1 lb. 8 oz.		1 lb. 7½ d.	1 7 6
		7					27 5 7

• • Articles,	Number of Men rationed and dieted.	Average rate per Man.	Number or Quantity.	Rate by Contract.	Rate by Purchase.	Amount Cost.
	I	Iospit	al Necessari	es.		
				lbs. oz. d.	Rs. As. P.	Rs. As. P.
Sugar, soft Bazar Phials Cloth for dressing ", ", Bandages Flour for Poultices per Re. Flannel, Europe ", Country  Linseed Meal Pots and Pans Soap, Country Suet, Mutton Twine, Country Firewood			3 lbs, 6 dozens 41 yards 50 ", 30 lbs.  12 yards 2 ", 23 lbs.  dozs 3-6 3 lbs. 1 lb. 8 oz. 8 oz. 4 mds.  1 lb. 5 lbs. 11 oz. 5 oz. No. 4 ", 18 4 dozens No. 4 ", 1 12 yards 4 ", No. 12 3 yards 152 balls 6 yards 4 mds. 1 lb. No. 51 MD. 8. C, 1 6 8 0 0 14	6 4 0	0 14 0 0 3 6 0 3 0 0 6 0 0 5 0 0 2 0 0 0 6 0 5 0 0 0 1 0 3 0 0 0 3 0 6 0 2 mds, 8 annas 1 anna 2 srs. 4 cks. 1 seer 8 "	0 7 8 5 10 0 14 1 6 15 10 0 1 14 0 17 7 0 1 11 0 1 6 0 1 5 0 0 7 6 0 6 0 0 1 0 1 5 4 0 8 0 3 7 0 0 4 4 0 14 0 0 1 8 0 1 8 0 1 4 0 0 2 0 0 6 0 1 4 0 0 2 0 0 6 0 1 4 0 0 2 0 0 6 0 1 4 0 0 2 0 0 6 0 1 4 0 0 2 0 0 6 0 2 4 0 2 0 0 0 8 0 3 3 0 20 10 8 0 9 4
Porter, Pints per dezen			2 dozens	From Store.	3 Rupees	6 0 0
	Ho	ospita	l Miscellanie	98.		112 14 4
					Rs. As. P.	Rs. As. P.
Dusters, Doosoottee per dozen Lanterus per each Tape, broad per yard			l dozen No. 1 73 yards		3 0 0 0 9 0 0 0 9	3 0 0 0 9 0 3 6 9 6 15 9
Total, Rupees thirteen thousand	one hund	dred an	d thirty-eight,	nnas seven,	and two pie	13,138 7 2
Rangegunge; Executive Commissariat Office, The 9th January 1862.	}			E. A Executi	. Grubb, Cap ve Commissari	tain, at Officer.

# COMMISSARIAT NOTICE.

Stated Tenders will be received by the Commissariat Officer at Barrackpore up to 2 o'clock r. m. of the 3rd April, and opened there at noon on the 4th April 1862, in the sence of parties who may be pleased to attend for the supply, by Contract, of the Articles specified in the subjoined Schedule:

2. Printed Forms of Tenders with stipulations will be supplied by the Commissariat Officer on application, and none others will be received.

3. Tenders to be superscribed "Tenders for Ment for Troops."

4. Tenders will not be received after the hour fixed.

5. Tenders must state a rate for each and every Article in words as well as figures.

6. Tendering parties must lodge with their tender, or pay before the same are opened, the requisite earnest money by Bank of Bengal Receipt or Government Promissory Notes.

7. Parties may tender for each or any of the Stations separately or otherwise.

All further information and particulars will be furnished to any party or parties applying.

# SCHEDULE

	Quality of Supply.	Service as	· p	ol eanty t	Vory bes	nega-n
	Amount of Security to be deposited for Con- tract.			.000,2 as	Rubo	
	Amount of Earnest money to be ledged money to be ledged with Tender or before opening it.			,000 ess	dng	
PORE.	Instalments deliverable, and specific time of delivery.	ostinns.	eroted	Tuod an	Mad goit	Duily propor
BERHAMPORE.	modw of hin every Articles are deliver-	Zaibas	отапо С			norD noitsH oibsM bus
		oz. d.	0 0	0	0 0	0
	Aggregate Quantity pro- fully deliverable dur- ing the Contract.	Ä	14,400	28,800	83,600	79,200
	Period for which Con- tract is invited,			mon m	One y	
	Quality of Supply.		1	ool seary to	Act Per	
	Amount of Security to be deposited for Con- tract,			.000,1 s	Rubee	
Y	Amount of Earnest money to be lodged with Tender or before opening it.			*000 sa	Muh	
CHINSUBAR.	Crastron		s anolac	and an	Hed goit	Togorg Yind
CRINS	Where and to whom Articles are deli-	Suipue	Comm	ospitule to	nd and H	novo noitall oibeM bas
		or, d.	0 0	0 0	0 0	0 0
	Aggregate Quantity pro- bably deliverable dur- ing the Contract.	lbs. o	9,600	19,300	62,400	52,800
	Period for which Con- tract is invited,		2991	tet May	mori from	ouo
	Quality of Supply.	Nr.		bol esarg t	Very bes	
	Amount of Security to be deposited for Cou- tract,			*000°4 *	Rubos	
	Amount of Earnest money to be lodged with Tender or before opening it.			.000,2 8	Rupee	
BARRACE PORR.	Instalments deliverable, and specific time of delivery.	.osiam	us ozoje	on hour b	Mad noit	Daily propor
Ваппа	Where and to whom Articles are deli-			of sludige	H ban br	more noises
	ing the Contract.	p 720	0 0	0 0	0 0	0
P	Aggregate Quantity pro-	4	8,000	0,000	19,000	2,64,000
		9-11	*9		3,5	2,0
	Period for which Con- tract is larified.		,2381	Yall del	mon mos	OIIO
			:	1	1	
	3			eck.	4	Neek Neek
	Details		week		six times a week	
			noe a	twio	lines	five times a
			ton o		S.	if Gv
			Mutton once a		Beef s	7
323			-		Will Have	ON SERVICE OF SERVICE

Number of Tenders

Executive Commissarial Office, The 3rd March 1862. BARRACKPURK;

Depuly Assistant Commissary General. J. Sykes, Captain,

# NOTICE.

#### No. 13.

Sealed Tenders will be received at the Raneegunge Executive Commissariat Office, until 4 o'clock p. m. of the 15th March 1862, for the undermentioned Articles to be delivered in the quantities, and during the periods specified, at the Commissariat Godown at Raneegunge, and also on command, free of all charges.

2. The Articles to be of the best quality and description. Each Tender must be accompanied with a Treasury Receipt for the amount of Security noted below, which will be at once returned to all but the party whose Tender is accepted. Tenders will be opened at 12 o'clock P. M. on the 17th March 1862, and the successful competitor (subject to the approval of the Commissary General) declared in the

presence of such parties as may choose to attend.

3. Forms of Tenders can be obtained at this Office.

4. The undersigned reserves to himself the right of accepting Tenders for the different Articles in

full or in part only.
5. Tenders must include every item of the class or classes to which they have reference.

Class,	Description of Articles.	Station,	Estimated monthly requirements may be more or less.	To be delivered.	Security Money to be deposited.	Period of Contract.
A. B. C. D. E. F. G. H. I.	Bread Sugar Coffee Salt Vegetable Coal Butter Chickens Eggs Fowls Milk Gram for Bullocks Tor Horses Chatties Cloth for Wicks Jars, large Lamp Oil Lime (unslaked) Thread Alum Assafectida Bezza Phials Bottles, Empty Camphor Charcoal Chiretta Coriander Seed Cibeb Ginger, Dry Gund Beroja Kaladana Kutch Katechu Leeches	Rancegunge on Command.	lbs. oz. d.   9,000 0 0   1,500 0 0 0   1,500 0 0 0   500 0 0 0   500 0 0 0   500 0 0 0	Duily as required.	Rs. As. P.  1,000 0 0 200 0 0 300 0 0 60 0 0 350 0 0 50 0 0  25 0 0  400 0 0 2,400 0 0  150 0 0	From 1st May 1862 to 30th April 1803.  Ditto ditto.
1.	Linseed Oil  "Meal Mustard, Europe "Oil "Seed Pepper, Black Plantain Leaves Pomegranate Root Poppy Head Rusoot Vinegar Wax, White "Yellow TINNING COOKING UTENSILS. Chilumchies Copper Boilers, large, with Covers "medium" "small "Freing Pans Ladies Ladies Ladies Speons and all other small Utensils	To be finned twice in a month.	lbs. oz. d. 3 0 0 3 0 0 3 0 0 6 0 3 0 0 3 0 0 3 0 0 as required No. 50 2 cz. 3 bottles 4 lbs. 2 " No. 2 " 12 " 20 " 12 " 21 " 12 " 21 " 12 " 12	}	40 0 0	Ditto ditto.

RANEEGUNGE; Executive Commissariat Office, The 7th February 1862.

E. A. GRUBB, Captain, Executive Commissariat Officer.

#### Commissariat Notice.

#### No. 8.

SEALED Tenders will be received by the Commissariat Officer at Dacca, up to 2 p. m. of Monday, the 31st March 1862, and opened at noon of the following day in presence of interested parties who may attend for the supply, by Contract, of Potatoes to the European Troops in the Dacca Commissariat Division.

2. Forms of Tenders will be supplied by the Commissariat Officer on application.
3. Tenders to be superscribed "Tenders for the supply of Potatoes to European Troops in the Dacca Commissariat Division."

Tenders will not be received after the hour fixed.
 Tendering parties must lodge with their Tenders the requisite earnest money.

6. Parties may tender for as many Sub-Divisions as they please, or may confine their Tender to one only. SCHEDULE.

Number.	NAME OF ARTICLE.	Period for which Contract is in- vited.	Aggregate Quantity probably de- liverable during Contract.	Where, and to whom Articles are deliverable,	Instalments de- liverable, and specific time of delivery.	Amount of Earnest money.	Security to be de- posited for Con- tract.	Quality of Sup-	Remarks.
1	Potatoes.	One year, from 1st May 1862 to 30th April 1863.	138,960 lbs.	Ration Grounds and Hospitals; to Commanding and Medical Officers.	Daily proportion, five days out of each week at half an hour before sunrise at Dacca.	25 Rupees.	2,000 Rupees.	Very best.	The Out-posts are Sylhet and Debroo-gurh in Assam.

DACCA; Exe. Commst. Office, The 28th February 1862.

J. S. DUNBAR, Captain, Assistant Commissary General.

No. 38.

#### Commissariat Notice.

SEALED Tenders will be received at the Commissariat Office until 2 o'clock P. M. of the 8th March, and opened there at noon on the 10th March, in the presence of attending parties, for the supply, at the Commissariat Godown, Baloo-ghaut, on or before 10 o'clock A. M. of the 12th March, of

Prime Mess.

35 Tierces of Beef English or Irish 8 ,, of Pork or of any part thereof.

The supply will be subject to the approval of the Commissariat Officer.

Each Tender to be accompanied by a deposit of Rupees (10) ten for each Tierce offered, which will be returned immediately the Tenders are opened to all, but the successful tenderer, and to him, upon completion of delivery.

If the Meat is rejected the security deposit will be forfeited.

Payment will be made immediately after deli-very upon presentation of Bill and Godown

Form of Tender may be obtained at this Office.

H. B. CHALMERS, Captain, Assistant Commissary General.

FORT WILLIAM; Exe. Commst. Office, The 4th March 1862.

#### ADVERTISEMENT OF SALE.

Notice is hereby given, that the Zemindary Right of Government to the several Khas Mehals, situated in the District of Shahabad, and mentioned in the Statement hereunto annexed, will be put up to sale, under orders of Government, in the Shahabad Collectorate, on the 7th March 1862, corresponding with the 21st Falgoon 1269 F. S.

The Purchasers of such Mehals will be subject to the Conditions laid down below:—
CONDITIONS OF SALE.

1st .- Estates to be sold, with the Sudder Jumma entered against each below, to the highest

bidders above the upset price.

2nd.—The sale to be subject to existing leases and to the right conferred by the Settlement proceedings and laws in force, and Purchasers to be bound to respect the rights of resident cultivators who have signed the Jummabundee made by the Revenue Authorities.

3rd,-When the amount of purchase money does not exceed Rupees 100, the whole amount is to

be paid down at once.

4th. - When the amount of purchase money exceeds Rupees 100, a deposit to be at once made of Rupees 25 per cent. upon the amount bid; the same to be forfeited to Government and the sale to be cancelled if the whole amount of purchase money be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one.

5/h.—In addition to the ordinary Sudder Jumma fixed on each Estate, purchasers will be bound to pay an annual sum calculated at 1 per cent. on the Sudder Jumma to be devoted to the construction of Roads and improvement of communications. This sum will be leviable in the same manner as other

arrears of Revenue.

1 4085   Chilbeeleeah, Pergunnah Peero   326 9 19 0 391 0 0 504 6 1   34055   Chilbeeleeah, Pergunnah Peero   641 14 3 15 1,145 0 0 1,472 11 5   34055   Chilbeeleeah, Pergunnah Peero   488 15 17 0 500 0 0 634 4 5   3655   4065   Chilbeeleeah, Pergunnah Peero   488 15 17 0 500 0 0 634 4 5   3655   4065   Chilbeeleeah, Pergunnah Peero   488 15 17 0 500 0 0 0 634 4 5   365	Number.	Towjee Number.	Name of Mehals and Pergunnahs.		Area	<b>.</b>		Jui	udde mma	b.	Upse	Pr	ice.	Remanue
2   4090   Doomurreeah Kakun, Pergunah Peero   Dhurrmdass Dehree, Pergunah Peero   Ly52 10 0 0   Ly472 11 5   Dhurrmdass Dehree, Pergunah Peero   Ly52 10 0 0   Ly57 0 0   Ly79 13 0   L				В.	c.	D. 3	D.	Rs.	As.	P.	Rs.	As.	P.	
2   4090   Doomurreeah Kakun, Pergunah Peero   Dhurrmdass Dehree, Pergunah Peero   Ly52 10 0 0   Ly472 11 5   Dhurrmdass Dehree, Pergunah Peero   Ly52 10 0 0   Ly57 0 0   Ly79 13 0   L	1	4085	Chilbeeleeah, Pergunnah Peero	326	9	19	0	391	0	0	504	6	1	1
3   4055   Dhurrmdass Dehree, Pergunah Peero			Doomurreeah Kakun, Pergun-	647	14		15	1 145	0	0	1 470	11		
4   4058   Dhungaona, Pergunnah Peero   1,362   10   0   0   1,387   0   0   1,790   13   15   10   1,790   13   15   10   1,790   13   15   10   1,790   13   15   10   1,790	3	4055	Dhurrumdass Dehree, Pergun-											
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Kurrumwaree, Pergunnah Arrah   854 0 0 0 1,620 0 0 2,066 2 7   6   6   6   6   6   6   6   6   6			Pergunnah Peero	556	9	16	5	606	0	0	782	5	0	ese
16       4059       Itmah Bukhut, Pergunnah Peero       678       3 12       0       456       0       0       587       12       3         17       4060       Umrohah, Pergunnah Peero        485       18       9       0       490       0       0       631       10       0         18       4091       Akrounj, Pergunnah Peero        554       10       8       0       486       0       6       627       7       0         19       4076       Akounee, Pergunnah Peero        339       11       5       0       422       0       0       543       12       0         20       4087       Eaudmadpore, Deoreeah, and Puttelwa, Pergunnah Peero        3,724       6       12       0       1,830       0       0       2,361       15       11         21       4088       Burrar, Pergunnah Peero        563       3       10       0       754       0       0       972       8       7         23       4083       Buhree, Pergunnah Peero        563       7       13       0       825       0       0       1,721       2	15	4086					100						Track!	13
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# ADVERTISEMENT OF SALE.

Notice is hereby given, that the Zemindary Right of Government to the several Khas Mehals, situated in the District of Shahabad, and mentioned in the Statement hereunto annexed, will be put up to sale, under orders of Government, in the Shahabad Collectorate, on the 7th of April 1862, corresponding with the 22nd Chyte 1269 F. S.

The Purchasers of such Mehals will be subject to the Conditions laid down below :-

#### CONDITIONS OF SALE.

1st.—Estates to be sold, with the Sudder Jumma entered against each below, to the highest bidders above the upset price.

2nd.—The sale to be subject to existing leases and to the right conferred by the Settlement proceedings and laws in force, and Purchasers to be bound to respect the rights of resident cultivators who have signed the Jummabundee made by the Revenue Authorities.

3rd.—When the amount of purchase money does not exceed Rupees 100, the whole amount is to be paid down at once.

4th.—When the amount of purchase money exceeds Rupees 100, a deposit to be at once made of Rupees 25 per cent. upon the amount bid; the same to be forfeited to Government and the sale to be cancelled if the whole amount of purchase money be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one.

reckoning the day of sale as one.

5th.—In addition to the ordinary Sudder Jumma fixed on each Estate, purchasers will be bound to pay an annual sum calculated at 1 per cent. on the Sudder Jumma to be devoted to the construction of Roads and improvement of communications. This sum will be leviable in the same manner as other

arrears of Revenue.

No.	Towjee Number.	Name of Mehals & Pergunnahs		Are	a.		Sud Jum	lder mab		Upset	Pri	ce.	REMARK
			В.	c.	D.	D.	Rs.	As.	P.	Rs.	As.	P.	
1	4078	Surphorah, Pergunnah Peero	605	11	1	0	678	2	0	826	8	0	] =
2	4081	Suheearah, Pergunnah Peero	498	11	3	5	430	0	0	554	8	2	k an
3	4073	Moap Khoord, Pergunnah Peero	1,276	10	6	5	1,144	0	0	1,476	6	6	e Dâ
4	4084	Kuppoor Dihrah, Pergunnah Peero	895	17	9	0	737	0	0	951	12	9	include the Dâk and
5	4075	Kusmurreeah, Pergunnah Peero	724	9	2	0	776	0	0	1,001	0	0	
6	4072	Kuthrain, Pergunnah Peero	676	2	11	0	1,048	0	0	1,352	9	0	Estates Cess.
7	4069	Kuchnut, Pergunnah Peero	605	9	17	15	544	0	0	702	7	1	these E
8	4062	Gobinddihree, Pergunnah Peero	495	16	2	0	621	0	0	800	14	1	Jo
Ð	4056	Gurhatha, Pergunnah Peero	481	7	6	0	228	0	0	294	8	6	nmah
10	4068	Majheeaon Puttee Indur and Majheeaon Puttee Hur, Per- gunnah Peero	1,169	12	3	10	1,737	0	0	2,242	9	4	Sudder Jummahs
11	4066	Moap Boozroog, Pergunnah Peero	1,502	7	11	0	1,700	0	0	2,177	7	0	The S
12	4061	Mudainee Oopodheeah, Per- gunnah Peero	525	18	3	0	451	0	0	581	14	4	

SHAHABAD COLLECTORATE,

The 3rd October 1861.

S. C. BAYLEY,

Officiating Collector.

#### ADVERTISEMENT OF SALE.

Notice is hereby given, that the Zemindary Right of Government to the several Khas Mehals, situated in the District of Moorshedabad and mentioned in the Statement hereunto annexed, will be put up to sale, under the orders of the Board of Revenue, Lower Provinces, dated 9th November 1861, in the Moorshedabad Collectorate, on Monday, the 14th April 1862, corresponding with the 2nd Bysack 1269 B. S.

The Purchasers of such Mehals will be subject to the Conditions laid down below :-

#### CONDITIONS OF SALE.

1st .- Estates to be sold, with the sudder jumma entered against each below, to the highest bidders above the upset price.

2nd .- The Sale to be subject to existing leases and to the right conferred by the Settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the Jummabundee made by the Revenue Authorities.

3rd .- When the amount of purchase money does not exceed Rupees 100, the whole amount is to be paid down at once.

4/h .- When the amount of purchase money exceeds Rupees 100, a deposit to be at once made of Rupees 25 per cent upon the amount bid; the same to be forfeited to Government and the Sale cancelled if the whole amount of purchase money be not paid by noon of the fifteenth day after the Sale, reckoning the day of Sale as one.

5th .- Mehal Esanpore comprising fifteen Turrufs, and Mehal Chandneah Gungeeat comprising seven Turrufs, will be offered for sale in the number of lots shewn below, each lot comprises one Turruf, the area, sudder jumma, and upset price of which are shewn in the Statement at foot.

6th .- On expiry of existing leases delivery of possession will be made according to the boundaries laid down on the Map of the measurement.

7th .- In addition to the ordinary Sudder Jumma fixed on each Estate, purchasers will be bound to pay an annual sum calculated at 1 per cent. on the Sudder Jumma to be devoted to the construction of Roads and improvement of communications. This sum will be leviable in the same manner as other arrears of Revenue.

Number of Lots.	Number of Towjee	Name of Mehals and Pergunn	nahs.	. A	rea			Jun	nma	<b>.</b>	Upset	Pric	ю.
				В.	K.	G.	K.	Rs.	As.	. P.	Rs.	As.	P.
1	588	Hooda Eshanpore, Pergunnah nuggur, Turruf Eshanpore	Ashud-	6,412	8	8	2	1,685	6	2	3,370	10	4
2		Hooda Eshanpore, Pergunnah	Ashud-	Total last				and the					
3		nuggur, Turruf Dasdebgram Hooda Eshappore, Pergunuah	Ashud-	1,054	18	5	0	562	11	5	1,125	6	10
4		nuggur, Turruf Bhalkoondhee Hooda Eshanpore, Pergunnah	Ashud-	3,958	1	5	3	1,856	13	3	3,713	10	6
	WEEK	nuggur, Turruf Kristoshyle		6,166	2	15	0	1,721	12	11	3,443	9.	10
5		Hooda Eshanpore, Pergunnah nuggur, Turruf Hossenpore	Ashud-	1,918	6	11	0	615	13	9	1,231	14	6
6		Hooda Eshanpore, Pergunnah	Ashud-		920			STATE					
7		nuggur, Turruf Rajendrobattee Hooda Eshanpore, Pergunnah	Ashud-	906			3	406	8	8	813		
8		nuggur, Turruf Gungapore Hooda Eshanpore, Pergunnah	Ashud-	1,405	4	14	0	793	5	0	1,586	10	0
		nuggur, Turruf ishandersoho		5,555	9	4	0	3,416	12	1	6,883	8	2
9	14.44	Hooda Eshanpore, Pergnanah nuggur, Turruf Doultabad	Ashud-	2,742	12	5	0	1,668	5	ç	3,386	11	2
10		Rooda Eshanpore, Pergunnah	Ashud-	993		521	2	523					
11	1115	Hooda Eshanpore, Pergunnah	Ashud-			10				9	1,046		
12		nuggur, Turruf Ramnuggur Hooda Eshanpore, Pergunnah	Ashud-	2,638	5	1	1	336	14	0	673	12	0
13		nuggur, Turref Bhandara		1,247	7	6	1	417	5	9	834	11	6
19		Hooda Eshanpore, Perguhnah nuggur, Turruf Hurrirpara		981	2	10	3	345	15	1	691	14	2
14		Hoeda Eshanpere, Pergunnah nuggur, Turruf Gowripore	Ashud-	568	7	16	3	1,298	7	3	2,596	14	6
15		Hooda Eshanpere, Pergunnah	Ashud-					1000000	200				
		nuggur, Turruf Nrusinghopore		2,856	2	8	2	186	10	7	373	5	2

Number of Lots.	Number of Towjee.	Name of Mehals and Pergunnahs.		Lrea .			Jui	nma		Upset	Pri	ce.
	-00	Gi da Garanda Baranda Asland	В.	K.	G.	K.	Rs.	As.	P.	Rs.	As.	Ρ.
16		Chandnea Gungecat, Pergunnah Ashud- nuggur, Turruf Geeagunje	613	3	8	234	1,304	1	4	2,608	2	8
17		Chandnea Gungeeat, Pergunnah Ashud- nuggur, Turruf Amaneegunje	326	7	7	1	1,066	6	2	2,132	12	4
18		Chandnea Gungeeat, Pergunnah Ashud- nuggur, Turruf Subjee Katrah	444	14	1	2	864	9	3	1,729	2	6
19		Chandnea Gungeeat, Pergunnah Ashud- nuggur, Turruf Shampore	580	3	7	8	780	6	8	1,560	13	4
20		Chandnea Gungeeat, Pergunnah Ashud- nuggur, Turruf Ajimgunje	247	3	7	23	903	11	6	1,807	7	0
21		Chandnea Gungeeat, Pergunnah Ashud- nuggur, Turruf Maheenuggur	841	6	3	0	400	2	4	800	4	8
22		Chandnea Gungeeat, Pergunnah Ashud- nuggur, Turruf Aurungabad	311	19	10	3	123	11	9	247	7	6
23		Kismut Moohoola Nilkuntbattee, Pergun- nah Choonakhallee	* 60	5	0	0	32	2	0	64	4	0
24	571	Kismut Moohoola Dadpore, Pergunuah Polassee	502	15	0	0	1,057		0	2,115	2	0
		and the second s		77.5								

Moorshedard; Collector's Office, The 27th January 1862. H. A. COCKERELL,

Collector.

Sheriff's Office, the 5th March 1862.

Notice is hereby given, that a Sessions of Over and Terminer and Goal Delivery, and also an Admiralty Sessions, will be holden by the Supreme Court of Judicature at Fort William in Bengal, for the Town of Calcutta and Factory of Fort William, and the places subordinate thereto, at the Court House, in the Town of Calcutta, on Saturday, the twenty-ninth day of March instant, at 12 o'clock at noon.

The Court will open on the first day of the Sessions at 12 o'clock at noon, and upon each succeeding day precisely at 11 o'clock in the forenoon, of which all persons are required to take notice.

DAVID COWIE, Sheriff.

দরিক আফিস-৫ মার্চচ সন ১৮৩২ শাল।
সমাচার দেওয়া যাইতেছে যে আগামি
২৯ মার্চচ ১৮৩২ শাল শনিবার দুই প্রছরের সময় কলিকাতার কোট উইলিএমের
এবং তাহার অন্তঃগাতি যে সকল স্থান
তমিষিত বন্ধ দেশের কোট উইলিএমের

শুপ্রেম কোর্ট আপন আদালত যরে ওয়ের-টারমিনের এবং এডমিরেলটি অর্থাৎ মহা-সমৃদ সম্পঃকীয় মোকদমা নিস্পত্তি জন্য এক সেশিয়ান অর্থাৎ মিছিল করিবেন।

এই দেশিয়ান জতকাল পর্যান্ত বদিবেক তাহার প্রথম দিবস দুই প্রহরের নময় তাহার পর প্রতি দিবস এগারো ঘণ্টার সময় বশিবেক এবিসয় সকলে অরণ রাখুন ৷

> DAVID COWIE, Sheriff.

#### Wanted.

A Moonseria for the Deputy Commissioner's Office, Gondah, Oudh. He must be a good Translator, and be able to read and write both Euglish and Oordoo fluently. Salary Rupees 150 per measure.

(Sd.) J. S. Ross, Deputy Commissioner, Gondah.

#### Notice.

· TENDERS are hereby invited for the execution of various descriptions of work, at Schedule rates, for the year 1862-63, in the Executive Engineer's Office, Barrackpore Division.

Office, Barrackpore Division.

Correct lists and specifications of all the several descriptions of work that may possibly be required in the repairs of buildings and in the construction of ordinary works can be seen in the Executive Engineer's Office, Barrackpore Division, at the Station of Barrackpore, up to 1st April 1862.

Tenders will not be received after the 1st April

The Contracts to be first made will take effect from the 1st May 1862.

> A. F. BAIRD, Major, Exe. Engr., Burrackpore Division.

BARRACKPORE, The 3rd March 1862.

#### Notice.

THE Office of the Military Accountant has been removed from the Premises No. 4, Coila Ghat Street, to No. 6-1, Russell Street.

G. M. Hill, Lient.-Col., Military Accountant.

MILY. Acet.'s OFFICE, 7 The 4th March 1862.

#### Notification.

DR. J. G. FRENCH assumed charge of the medical duties at Nowgong on the 12th instant.

> HENRY HOPKINSON, Major, Commissioner of Assam.

COMMISSIONER'S OFFICE, Assam, The 21st Ferbruary 1862. )

# Notice.

INCOME TAX ACT, SCHEDULES 1 AND 2.

UNDER the orders of the Governor General of India in Council, notice is hereby given that, except in the case of any person or persons to whom a special Notice is issued, the assessment for the Income Tax, for the year commencing from the 31st July 1861, under Schedules 1 and 2, Act XXXII. of 1860 (Income Tax Act), will be the same as for last year; provided that if any person object to such assessment, he may apply to the Assessor of his Division for Forms of Returns of profits or income under the said Schedules, and send in his Return thereof within two months from the date of this Notice, and he will then be assessed on such Return and a the last of the same and a the last of the same and a the last of the same and a the last of the same and as the last of the same and a the last of the same and a the last of the same and a the last of the same and a the last of the same and a the last of the same and a the last of the same and a the last of the same and a the last of the same and a the last of the same and a the last of the same and a the last of the same and a the last of the same as the last of the same as the last of the same as the last of the same as the last of the same as the last of the same assessed on such Return under the said Act XXXII. of 1860.

> E. LLOYD, Captain, Deputy Commissioner of Revenue.

REVENUE DEFARTMENT; ) Zillah Kamroop, The 25th February 1862.

#### Agricultural and Horti cultural Society of India.

#### PRIZE

FOR ESSAY ON COTTON CULTURE.

To any person who shall produce, on or before the 1st May 1862, an approved Essay on the Culture of Cotton in India from Foreign Seed, the sum of one thousand Rupees, and the Gold Medal of the Manchester Cotton Supply Association.

#### RULES POR COMPETITION.

1. The Essay must be of a practical character containing the results of the Writer's own observations or experiments, and not merely a compilation from books.

2. The copyright of the Essay, to which a premium shall be awarded, shall become the property of the Society, for publication in their Journal or

otherwise.

3. The Society are not bound to award a prize unless they consider the Essay deserving of it.

4. In all reports of experiments the expenses shall be as accurately detailed as practicable.

5. The pound avoirdupois and the Company's Rupee are the only weight and currency in which calculations are to be made.

A. H. BLECHYNDEN,

Secretary.

CALCUTTA, April 1861.

In the Supreme Court of Judicature at Fort William in Bengal.

IN EQUITY.

Sunker Doss, Golaup Chund, and Sreekissen Doss,

Sree Mutty Rabutty Dossee, Denobundoo Dutt, Gooroodass Chatterjee, when he shall come within the jurisdiction of this Hou'ble Court, Issen Chun-der Mitter, Ram Coomar Bon-nerjee, and Ram Coomar Mitter.

To BABOOS

DENOBUNDOO DUTT, ISSEN CHUNDER MITTER, and RAM COOMAR BONNERJEE,

Three of the Defendants abovenamed.

GENTLEMEN,-Take notice that on Monday, the seventh day of April next, at the hour of eleven o'clock in the forenoon, or so soon thereafter as Counsel can be heard, an application will be made on behalf of the Complainants abovenamed to this Hon'ble Court for an order that the Bill of Complaint filed in this cause be taken pro confesso against you, the Defendants, Denobundoo Dutt, Issen Chunder Mitter, and Ram Coomar Bonnerjee, respectively, for want of your respective answers in the above cause. Dated this 7th day of March

> Your's obediently, G. B. GOODALL, Complainants' Solicitor.

made in a certain Cause wherein Phillip Thompson is Plaintiff, and Charles Swinton Hogg, Esquire, Administrator-General of Bengal, and Administrator of the Estate of John Littlefield, late of Agra, in the North-West Provinces of British India, Hotel-keeper, deceased, bearing date the twelfth day of February, one thousand eight hundred and sixty-two, the Creditors of the said John Littlefield, who died on or about the twenty-second day of June, one thousand eight hundred and sixty, are forthwith required to come in and prove their debts before Joseph Goodeve, Esquire, the Master of the said Court, or, in default thereof, they will be excluded the benefit of the said Order.

JOSEPH GOODEVE,

CALCUTTA; Supreme Court, Master's Office The 4th March 1862.

ABBOTT AND CARRUTHERS, Plaintiff's Solicitors.

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	ASSETS.  1,07,02,000 0 0 Loans on Govt. Securities at Head 2,19,873 7 10 Office and Branches 4,55,56,455 5 9 Accounts of Credit on do. do. 1,19,37,410 10 6 Dead Stock do. do. do. 1,18,7 3 9 Stamps do. do. do. 1,18,62,455 0 0 Sundries Balances 1,18,62,455 0 Sundries Balances 1,40,865 5 8 Treasury Reserve in Coin Rs. Amount invested in Govt Securities and claims against Govt. Banks' Reserve in Notes and Silver at Head Office Rs. Ditto Ditto at Branches Rs.	Rupees
	000 0000	6
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	0,07,00,000 0 0 2,19,873 7 10 4,55,56,455 5 9 1,1487 3 9 2,49,711 6 3 2,49,711 5 3 1,18,62,465 0 0 1,40,865 5 8	8,01,77,568 6 9
	E HILL HILL	8
	rictors' Capital Paid up	Rupees

PURSUANT to an Order of this Hon'ble Court Court for the Relief of Insolvent Debtors at Calcutta

On Tuesday, the 25th. In the matter of John? day of February last, it Paul Martinelli, of Bow was ordered that the Bazar, in Calcutta, Accountant in the Office of > matters of the petition the Superintendent of of the said Insolvent be heard on Saturday, the the Government Dock Yard, an Insolvent. 3rd day of May next, and that the said Insolvent do then attend to be 3rd day of May next, examined by the said Court.

Insolvent in Person.

In the matter of John Notice, that the peti-Paul Martinelli, of Bow tion of the said Insol-Bazar, in Calcutta, Ac- | vent seeking the benecountant in the Office of } fit of the Act XI. Vic., the Superintendent of cap. XXI., was filed in the Government Dock- the Office of the Chief Yard, an Insolvent. Clerk on the 25th day of February last, and by an order of the same date the Estate and Effects of the said Insolvent were

Insolvent in Person.

vested in the Official Assignee.

Chief Clerk's Office, the 4th March 1862.

Notice, that an appli-In the matter of Ramcation for an ad interim chund Day, lately carrying on business as a | protection order has been Furniture Dealer and this day made by the Commission Agent at | said Insolvent, and that New China Bazar, in such application will be Calcutta, an Insolvent. heard and disposed of by the Acting Commissioner of the Insolvent Court on Friday, the 14th day of March instant, at the hour of 10 o'clock in the ferencon.

" Any Creditor of the said Insolvent descrous " of opposing such application must uppear before the said Court at the time and place aforesaid."

Pearson, Attorney.

In the matter of Mary Hall Scott, of Joratuliao Street, in Calcutta, lately carrying on business as Printer under

Notice, that an applieation for an ad interim protection order has been this day made by the said Insolvent, and the name, style, and firm of Messrs. Scott and Co., an Insolvent. Insolvent Court on Friday, the 14th day of March instant, at the hour of 10 o'clock in the forenoon

"Any Creditor of the said Insolvent desirons " of opposing such opplication must oppear before the said Court at the time and place aforesaid."

Carrapiet, Attorney.

In the matter of Mary Hall Scott, of Joratullao Street, in Calcutta, lately carrying on business as Printer under the name, style, and firm of Messrs. Scott & Co., an Insolvent. vent do then attend to be examined by the said Court.

On Friday, the 7th day of March instant, it was ordered that the matters of the petition of the said Insolvent be heard on Saturday, the 3rd day of May next, and that the said Insul-

Carrapiet, Attorney.